

UNITED STATES DEPARTMENT OF AGRICULTURE
 AGRICULTURAL ADJUSTMENT ADMINISTRATION
 NORTH CENTRAL DIVISION

Procedure for the Election of Committeemen and Operation of County Agricultural Conservation Associations for 1940

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Part I. GENERAL

The purpose of the association and of the county committee shall be to cooperate with the Secretary of Agriculture of the United States, hereinafter referred to as the "Secretary of Agriculture," the Agricultural Adjustment Administration, and other agencies of the Department of Agriculture in carrying out the provisions of sections 7 to 17, inclusive, of the Soil Conservation and Domestic Allotment Act, the Agricultural Adjustment Act of 1938, the Federal Crop Insurance Act, the Sugar Act of 1937, and any amendments to such acts, and such other acts of Congress as the Secretary of Agriculture may designate. The association or the county committee shall not engage in any other activity.

Work of establishing further allotments for the 1940 programs will be done by committeemen elected for the 1940 program year. Educational and organization material for the 1940 program year should be presented at district or county meetings. These meetings should be held as soon as possible after September 1, 1939. The district or county meetings will be arranged by the State agricultural conservation committee and members of the Extension Service. At the district or county meetings material concerning the economic background of the 1940 programs will be presented. The organization of the county agricultural conservation associations for 1940 and election of committeemen for 1940 will be discussed at these district or county meetings. As soon as possible after the district or county meetings, and not later than the week of October 2, 1939, community meetings will be held. At the community meetings material discussed at the district or county meetings will be presented, the Articles of Association will be read, and thereafter community elections will be held. After the community elections the county convention and organization meeting will be held. At these county conventions, the Articles of Association will be read and discussed, and members of the 1940 county committee will be elected. Every effort should be made to complete both community election meetings and county conventions before October 15, 1939.

Part II. LOCAL ADMINISTRATIVE AREAS

GENERAL

The county may be divided into local administrative areas, hereinafter referred to as communities. Community boundaries shall be determined upon the basis of minor civil divisions, except that upon recommendation by the county committee and approval by the State committee a community may include a combination of the bona fide farming areas of one or more civil divisions or parts thereof. Insofar as practicable, community boundaries will be the same as those used in 1939.

FORM ACP-80—COMMUNITY BOUNDARIES

1. **Purpose.**—The purpose of this form is to give the names of the various communities in a county and to show certain data in connection with such communities, also to show a map of the county with

the proposed community lines shown. The location of the county office shall be shown on the map.

2. Preparation of form.—(a) **NUMBER OF COPIES.**—Form ACP-80 will be prepared in triplicate by the 1939 county committee. Transmit the original and first copy to the State office. Retain and post the second copy in the county office.

(b) **ENTRIES.**—Enter in the appropriate blank spaces in the upper right-hand corner the name of the county and State and under the name of the State should be shown the date upon which the form was prepared. In the appropriate space in the body of the form enter the name, letter or number of the community, and on the same line in the space prepared for same the number of farms in the community, the number of forms NCR-303 prepared for such community during the current year and the actual or estimated number of applications for Agricultural Conservation or Sugar Act payments in connection with the 1939 programs. After the form is completed and the county map drawn on or attached to the form, it should be signed by the chairman and secretary in the spaces provided therefor.

Community election meetings should be held after the State committee notifies the county committee that Form ACP-80 has been approved. A copy of the approved Form ACP-80 should be posted in the county office not later than 10 days prior to the first community election in the county.

Part III. COMMUNITY EDUCATIONAL AND ELECTION MEETINGS

GENERAL

Immediately following the district or county educational meetings the county committee and the county agent should arrange for and schedule a series of community educational and election meetings. It is desirable that one of these meetings should be held in each community. Meetings should be scheduled in such a manner that a county committeeman or the county agent will attend each community meeting. The place and date of the community meetings should be given full publicity. A written notice fully describing the nature and date of such meeting should be prepared and sent to all persons who are eligible to cooperate on farms in the community in any of the programs administered by the association. Such written notice should be mailed so as to be received by the farmer at least 5 days prior to the time of the meeting. In addition to such written notice any other reasonable means should be taken to give notice of such meeting. Such other notice may be in the form of news items in local newspapers, the posting of notices in prominent places, and radio. The chairman of the community committee for 1939 or in his absence or inability to serve, the vice chairman, should act as chairman of the meeting.

ELIGIBILITY TO VOTE

Immediately following presentation and discussion of educational material for the 1940 program and the reading of Articles of Association, the application for membership, Form NCR-405, should be

distributed for execution to those present. Any person who is participating or cooperating on a farm in the community in any program developed under any of the acts of Congress enumerated in Part I hereof and who signs an application for membership, Form NCR-405, or any person who has an interest in a farm in the community and who signs an application for membership, Form NCR-405, indicating that he intends to cooperate in a program administered by the association in 1940 shall be eligible to vote at the community election meeting. Each member of the association shall be entitled to only one vote. Any person who owns or operates farms or operates range land in more than one community will be permitted to vote at only one community meeting, and must vote in a community in which he owns or operates a farm or operates range land. Voting by proxy or by mail will not be permitted. After Forms NCR-405 have been completed and filed with the chairman of the meeting, the election of community committeemen shall be held.

QUALIFICATIONS FOR COMMITTEEMEN AND DELEGATES

Persons nominated as committeemen, alternate committeemen, or delegate and alternate delegate, must be bona fide farmers or ranchers who are members of the association and who derive a substantial part of their income from farms which they own or operate, or ranching units which they operate, within the community. They must be bona fide residents of the communities electing them to membership on the community committees or as delegates to the county convention. Any member of the association otherwise qualified shall be eligible to serve as a community or county committeeman, delegate, or alternate, only if such member (1) is engaged in farming or ranching in the community and county and derives a substantial part of his income directly from farming or ranching; (2) is a resident of the community or county for which the committee, delegate, or alternate is elected; (3) has during the current year qualified for a payment in connection with the Agricultural or Range Conservation or Sugar Beet Programs or who has qualified in 1939 for a grant of aid in connection with the Agricultural or Range Conservation Program currently administered by the association in the community or county for which the committee, delegate, or alternate is elected or in the county in which he was engaged in farming or ranching during such year; (4) is not holding any Federal, State, or major county office filled by an election held pursuant to law, or is not or has not been during the current year and does not become a candidate for any such office; (5) is not and has not been during the current year and does not become an officer or employee of any political party or political organization; (6) has not been removed, for cause, from office as committeeman, delegate, officer, or employee of any association or like organization or from public office, and has not been convicted of any fraud, larceny, embezzlement, or any felony, unless such disqualification is removed by the Agricultural Adjustment Administration.

Any member of the association otherwise qualified who has been elected as a member of the community committee may also be elected as a delegate to the county convention or as a member of the county committee, but when a member of the community committee becomes

a regular member of the county committee, he shall cease to be a member of the community committee.

ELECTION PROCEDURE

Nomination for the office of community committee chairman shall be made by written ballot and the three persons receiving the highest total number of votes on such nominating ballot shall be declared nominated. If one member receives a majority of all votes cast in the nominating ballot, he shall be declared elected; if no member receives a majority, a ballot should next be taken for the election of chairman, and if one of the three nominees receives more than one-half of all votes cast, he shall be declared elected. In the event that no nominee receives more than one-half of all votes cast, a third ballot shall be taken on the two candidates receiving the highest total number of votes cast and the person then receiving the majority of votes shall be declared elected. The acting chairman shall then turn the meeting over to the newly elected chairman, if he be present. If not, the acting chairman shall continue to preside until the vice chairman has been elected.

ELECTION OF MEMBERS OF COMMUNITY COMMITTEE

The procedure used for the nomination and election of the chairman of the community committee shall also be followed in the nomination and election of the second member who shall serve as vice chairman, a third member of the community committee, and a first alternate member, and a second alternate member of the community committee. Each community committee shall consist of three regular members and two alternate members.

The first alternate community committeeman shall serve in the absence or inability to serve of any regular member of the committee or when instructed to serve by the Director of the North Central Division. The second alternate community committeeman shall serve in the absence or inability to serve of any regular member of the committee and of the first alternate at the same time or when instructed to serve by the Director of the North Central Division.

ELECTION OF DELEGATE TO THE COUNTY CONVENTION

Following the election of members and alternate members of the community committee, there shall be elected, from among the members of the association in the community eligible to serve, one delegate and one alternate delegate to the county convention. Any member elected as community committeeman may also be elected as delegate or alternate delegate. In the election of a delegate and an alternate delegate, the same procedure used for the election of the chairman of the community committee shall be followed. The alternate delegate shall serve in case of absence, disability, resignation, disqualification, or removal of the delegate to a county convention for the election of a county committee.

Immediately following completion of the election of community committeemen and alternate community committeemen and the dele-

gate and alternate delegate to the county convention, there should be prepared by the newly elected chairman of the community committee or by the acting secretary of the community meeting Form ACP-81, Minutes of Community Election Meeting.

PARTICIPATION IN ELECTIONS

If a representative number of eligible farmers did not participate in any election the Director of the North Central Division may declare the election void and call a new election for the selection of committeemen and delegates.

FORM ACP-81—MINUTES OF COMMUNITY ELECTION MEETING

1. **Purpose.**—The purpose of this form is to make available in Division and State offices the names of the farmers elected at the community meetings as committeemen, alternate committeemen, delegates, and alternate delegates.

2. **Preparation of form.**—(a) **NUMBER OF COPIES.**—Prepare Form ACP-81 in triplicate. The original copy, properly signed by the newly elected chairman of the community committee and the acting secretary, shall be handed to the farmer elected as delegate to the county convention. Two copies of the form will be forwarded to the county office and thence to the State office.

(b) **ENTRIES.**—Enter in the appropriate blank spaces in the upper right-hand corner the name of the county and State. Enter in the body of the form in the blank space following the words "was held for" the name, letter or number of the community and in the spaces prepared therefor the date upon which the community election meeting was held and the number of those present who were eligible to vote at such meeting. In the spaces prepared therefor shall be typed the name and home address of each person elected, the number of votes received by each, and the total number of votes cast for such office. After the form is completed it should be certified to by the newly elected chairman of the committee and acting secretary of the meeting.

In certifying to the eligibility of the members elected as community committeemen and delegate and alternate delegate, it is required that the chairman and secretary signing such certification have personal knowledge of such eligibility under Article V of the Articles of Association as amended. If there has been elected as community committeeman a person who is not eligible, the newly elected chairman and secretary who acted during the election meeting shall note the ineligibility of such person on Form ACP-81 and state the reason why he is ineligible.

A certified copy of Form ACP-81 shall be the authority for the delegate, or alternate delegate if he be acting, to represent the community at the county convention, if such delegate or alternate is eligible to serve under the Articles of Association as amended.

The members of the community committee elected shall select a secretary and may select as secretary the secretary of the county association or the county agricultural extension agent, and the name of the person so selected should be shown on Form ACP-81.

Part IV. COUNTY CONVENTION—MEETING OF COUNTY COMMITTEE

COUNTY CONVENTION

The delegates to the county convention from the several communities in a county shall assemble in convention at such time as the Director of the North Central Division or the State committee may prescribe.

ORDER OF BUSINESS

The chairman of the existent county committee or in his absence or inability to serve, the vice chairman, or in his absence the third member or a representative of the State committee, will call the meeting to order and preside until a new chairman of the county committee is elected. The secretary of the existent county committee will act as secretary of the convention. Each delegate from the various communities or in the absence of the delegate, his alternate, will file with the secretary a Form ACP-81, showing that he is the duly elected delegate or alternate delegate for his community and that he is eligible to serve as delegate. The secretary will then prepare a roster of those present and entitled to vote and will call a roll of those eligible to vote in the convention. The acting chairman will read the Articles of Association as amended, Form ACP-71, Revised, and will call special attention to Article V of the Articles of Association as amended, concerning eligibility of committeemen. The presiding officer or a representative of the State committee should stress the importance of nominating for county committeemen only members of the association who have served as committeemen or have been elected as community committeemen for 1940 in their respective communities. Following a discussion of the Articles of Association, the delegates will proceed to nominate and elect three members and two alternate members of the county committee. Voting shall be by written ballot.

The nomination and election of county committeemen and alternate committeemen shall be held according to the general procedure prescribed herein for the nomination and election of community committeemen. If practicable, the convention of delegates should elect county committeemen who will provide fair representation for the various sections of the county and types of agriculture within the county in order that varying agricultural interests and viewpoints may be represented on the committee.

CHAIRMAN

First the convention shall elect the chairman of the county committee. The farmer elected shall preside at all meetings of the county committee and otherwise serve as chairman of the county committee. Such person should be familiar with the agricultural conditions in the county, should have well-defined qualities of leadership, and should be able to devote a considerable portion of his time to the program. It is desirable that the chairman should have had experience in the administration of the program in the county.

VICE CHAIRMAN

The vice chairman, who should have the same general qualifications as the chairman, will be elected next. The vice chairman will serve as a regular member of the county committee, and will serve as acting chairman of the county committee in the absence of the regular chairman.

MEMBERS OF THE COUNTY COMMITTEE

Since the county committee will consist of one member in addition to the chairman and vice chairman, the convention shall next elect the third member. Thereafter a first alternate member of the county committee shall be elected and thereafter a second alternate member of the county committee shall be elected. It is important that the alternate committeemen be well qualified for service on the committee. The first alternate county committeeman shall serve in the absence of any regular member of the committee or when any regular member is unable to serve or when instructed to serve by the Director of the North Central Division. The second alternate county committeeman shall serve in the absence of a regular member of the committee and of the first alternate at the same time or when instructed to serve by the Director of the North Central Division.

The delegates to the county convention will transact no other business than the election of the county committeemen and alternate county committeemen and a discussion of the Articles of Association and the 1940 farm program.

Immediately after the county convention each county committeeman, if eligible to serve, shall assume the duties of the position to which he has been elected.

If the county agricultural extension agent for the county is not selected as secretary to the county committee, he shall be ex officio a member of the county committee but shall not have the power to vote.

MEETING OF COUNTY COMMITTEE

The members of the county committee elected by the delegates to the county convention will meet and select a secretary to and a treasurer for the county committee. The person selected as secretary should have general knowledge of farming practices and should have business or secretarial ability. The secretary selected need not be a member of the association and may or may not be the county agricultural extension agent, shall not be an employee of any other organization and shall not be a member or an alternate member of the county committee.

It is recommended, wherever practicable, that if the county agent is not selected as secretary, the offices of secretary and treasurer be combined into one office of secretary-treasurer. The person selected as treasurer should be trustworthy and efficient, but need not be a member of the association. He shall not be the county agricultural extension agent, shall not be an employee of any other organization, or a member or alternate member of the county committee. Since the Division requires that the treasurer shall maintain **in the office of the association** a complete record in connection with the handling

of association funds, it is recommended by the Division that in all cases a full-time employee of the association be selected as treasurer.

The chairman of the county committee shall, when advised by the State committee, designate a member of the county committee to give particular attention to one or more of the following activities in those counties where such work is to be undertaken:

1. Commodity Loan Programs.
2. Crop Insurance Program.
3. Range Program.
4. Program under the Sugar Act of 1937.
5. Price Adjustment and Parity Payment Programs.
6. Marketing Quota Programs.
7. Any other special program or activity to be carried on with the assistance of the county agricultural conservation association.

Immediately following their selection by the county committee, the secretary and treasurer or secretary-treasurer, if eligible, and upon the execution of Form ACP-88, Revised, shall assume the duties of such offices.

Immediately after the first meeting of the county committee, Form ACP-82, Report of Election Meeting of Delegates to County Convention, shall be executed.

FORM ACP-82—REPORT OF ELECTION MEETING OF DELEGATES TO COUNTY CONVENTION

1. **Purpose.**—The purpose of this form is to show the names of the delegates who attended the county convention and the names of the communities represented in the convention, also to show the eligible delegates who were not present. On the form the chairman and secretary name and certify to the officers elected at the county convention and the names of the secretary and treasurer selected by the newly organized county committee.

2. **Preparation of form.**—(a) **NUMBER OF COPIES.**—Form ACP-82 will be prepared in triplicate by the 1940 county committee. Transmit the original and first copy to the State office. Retain the second copy in the county office.

(b) **ENTRIES.**—Enter in the appropriate blank spaces in the upper right-hand corner the name of the county and State. In the appropriate space following the words "held on" enter the month, day, and year of the county convention. On lines 1 to 20 type the names of those delegates who attended the county convention and the name, letter or number of the community represented. On lines 21 to 23 enter the names of delegates absent from the convention. On the reverse side of the form enter on the appropriate lines the name and home address of each member and alternate member of the county committee elected at the convention. There shall also be shown the names and home addresses of the persons selected by the county committee as secretary and treasurer of the association. In the appropriate space the mail address of the county association will be shown. After the form is completed it will be signed by the chairman and secretary of the newly elected county committee and dated.

In certifying to the eligibility of the members of the county committee elected by the delegates, and of the secretary and treasurer selected by the county committee, it is required that the chairman and secretary signing such certification have personal knowledge of such eligibility under Article V of the Articles of Association as amended. If the approved procedure for nominating and electing county committeemen and selecting the secretary and treasurer has been followed, the name of no person who is ineligible under any of the provisions of Article V of the Articles of Association, as amended, will appear on Form ACP-82. However, if there has been elected as county committeeman or alternate county committeeman or selected as secretary or treasurer or secretary-treasurer a person who is not eligible, the chairman and secretary shall note the ineligibility of such person on Form ACP-82 and state the reason why he is ineligible. No person elected or selected for an office or position for which he is ineligible shall qualify for such office or position and any claims included on Form ACP-9, Revised (hereinafter referred to as Form ACP-9), for any person ineligible to serve in the office or position for which claim is made shall be disallowed by the chairman and secretary when Form ACP-9 is certified. In case Form ACP-82 shows the election or selection of any person not eligible to serve in the office or position, a vacancy shall exist, which vacancy shall be filled as provided in Part VI hereof.

COUNTY CONVENTION MINUTES

There shall be prepared in triplicate minutes of the county convention, giving the details of the convention, showing the various ballots cast and the number of votes received by each candidate. These minutes shall be signed by the chairman and secretary of the committee. The original and one copy of these minutes will be forwarded to the State office. One copy will be kept in the county office.

There will be prepared for the State office two copies of the minutes of the first meeting of the county committee, showing the selection of the secretary and treasurer or secretary-treasurer and the other business transacted. These minutes will be signed by the chairman and secretary of the committee.

Part V. COMMITTEES AND OFFICERS

DUTIES OF COUNTY COMMITTEE

The county committee, subject to the general direction and supervision of the Director of the North Central Division, shall be generally responsible for the carrying-out of the purposes of the association in the county. In so doing the committee shall—

1. Determine farm acreage allotments, goals, normal yields, and other agricultural facts required under the programs formulated under the statutes listed in Part I hereof for farms in the county, in accordance with regulations prescribed by the Secretary of Agriculture and instructions issued by the Agricultural Adjustment Administration.

2. Select the secretary to and the treasurer for the county committee, provide for the employment of necessary personnel of the county committee, and fix the rate of compensation for such personnel, subject to instructions issued by the Director of the North Central Division and the approval of the State committee. The county committee may designate an acting secretary to serve in the absence or inability to serve of the regularly selected secretary.

3. Supervise and direct the activities of the community committees established in the county.

4. Review and certify, if otherwise correct, prescribed forms filed by, or on behalf of, members of the association.

5. Make available to members of the association authorized information with respect to programs in which the association is being utilized.

6. Recommend to the State committee changes in boundaries of communities.

7. Recommend to the State committee changes in or additions to programs under the statutes listed in Part I hereof.

8. Conduct such hearings and investigations as the Agricultural Adjustment Administration or the State committee may request.

9. See to it that no committeeman, officer, or employee of the association shall engage in any business activity other than that of the association during the hours he is employed or being paid for his services by the association; and that no committeeman, officer, or employee of the association shall at any time use his office or position to promote any private business interest.

10. Shall hold *each* month a regular monthly meeting of the county committee at a time and place designated by the State committee, and shall give due notice of such meeting in the press of the county. At such regular monthly meeting reports shall be read by the secretary, the treasurer, and members of the committee. Other matters of interest to the committee and to the association shall be discussed. It is hoped that monthly meetings of this character will develop into forums for the general discussion of the farm program. All members of the association and their friends should understand that they are welcome to attend these meetings. The general purpose of having this regular monthly meeting to which all farmers and others interested are invited is to enable them to gain a more complete understanding of the aims and purposes of the various phases of the agricultural programs carried on in the county and to offer first-hand knowledge of how the committee functions in its efforts to give the best possible administration of the program for the members of the association and for the welfare of the community.

11. Perform such other duties as may be prescribed by the Agricultural Adjustment Administration.

DUTIES OF OFFICERS OF THE COUNTY COMMITTEE

1. **Chairman.**—The chairman of the county committee shall preside at meetings of the county committee and serve as president of the association, supervise the work of the county committee, certify such documents as may require his certification and perform such other duties as may be assigned to him.

2. Vice chairman.—The vice chairman of the county committee shall, in the absence of the chairman, serve as acting chairman of the county committee and acting president of the association, and in such capacity he shall perform such duties as would be performed by the chairman. In the absence of the chairman and vice chairman the third member of the county committee shall serve as acting chairman and acting president of the association.

3. Secretary.—The secretary shall maintain on file in the office of the association the minutes of each meeting of the county committee and such minutes shall contain a record of the actions taken by the committee, the personnel employed, the wages to be paid each employee, the work to be done, and all other details of the work of the committee as agreed to by a majority of the committee, and a record of how each member of the committee voted on each proposal which has come before the meeting for decision. Acting under the supervision of the county committee, he shall be custodian of all records and documents filed in the office of the association, and he shall:

(a) Maintain an adequate supply of official forms required for use by members of the association.

(b) Certify the results of all elections held in the county or communities within the county.

(c) Give public notice of the designation and boundaries of each community within the county not less than 10 days prior to the election of community committeemen and delegates or alternates.

(d) Provide for the accessibility of information to the public as follows:

(1) Make available for public inspection in the county office data pertaining to each farm within the county with respect to the number of acres in acreage allotments that may be established for the farm, the average yields or productivity indexes established for the farm, and acreage of range land and grazing capacity thereof for each ranching unit owned or operated in the county by members of the association.

(2) Mail a notice of the farm marketing quota of his farm to the farmer.

(3) Make available in the office of the association the names (but not the mail addresses) of all members of the association receiving payments for cooperating in the authorized programs, together with the amount of the payment or payments received by each. This information shall be made available not sooner than 30 nor later than 60 days after payments have been received by the farmer.

(4) The secretary or the county committee shall not furnish copies of any herein-referred-to lists or permit copies of such lists to be made by or for anyone for use other than for the official use of the association or as authorized in the regulations of the Department of Agriculture.

(5) Post the names of all regular and alternate committeemen, officers, and employees of the association and the amount paid to each for services rendered during the calendar year 1939. This list shall be posted in a conspicuous place in the office of the

association showing the names and addresses of all committeemen, officers, and employees of the association, the amount received as pay by each and the total amount of the association's administrative expenses for the calendar year 1939. Such list shall show for each regular and alternate committeeman, officer, or employee of the association:

- a.* Name and address.
- b.* Total amount received as wages or salary for services performed during the calendar year 1939.
- c.* Total amount received for travel or other expense.
- d.* On the last sheet of the list provided for herein shall be shown the total amount of the association's administrative expenses for the calendar year 1939.

The list herein referred to shall be posted not later than January 15, 1940, in a place where it will be readily available for reading by members of the association and others, and shall remain posted for a continuous period of not less than 30 days.

(6) Make available information from aerial photographs under certain conditions. Aerial photographs, like other records of county associations, are the property of the Agricultural Adjustment Administration, and information from such records is to be made available only under instructions from the Agricultural Adjustment Administration. Representatives of other branches of the Department of Agriculture and of other Federal departments or bureaus may be given access to aerial photographs when such access involves infrequent reference to a few prints only, and then only at the convenience of the county office. Any other requests for use of a large number of prints for map checking or any kind of detail study should be referred to the North Central Division.

(7) Make available to the county planning committee information from records of the county agricultural conservation association, provided the county committee determines that the desired information may be furnished without delaying the necessary work of the association and without a material increase in the cost of operating the association. In this connection it is thought that most of the information which may be requested will have already been tabulated by the county office. Requests for information that would require additional tabulation or the incurring of additional expense by the agricultural conservation association should be referred to the State committee.

(*e*) Give due public notice in advance of all meetings of the membership of the association, all elections of community committeemen, and all conventions of delegates to elect the county committeemen, so that notice of such meetings will reach the interested persons at least 5 days before the date of the meeting; and

(*f*) Perform such other duties as may be assigned to him by the county committee or the Agricultural Adjustment Administration.

4. **Treasurer.**—The treasurer of the county committee shall have custody of all funds of the association, and shall disburse such funds only upon the authorization of the county committee, evidenced in writing on forms prescribed by the Agricultural Adjustment Administration. Such treasurer shall also receive, hold, and account

for any other funds, negotiable instruments, or property, private or public, as provided in applicable rules, regulations, or instructions which are now or may hereafter become effective, authorizing him to receive and so handle such other funds, negotiable instruments, or property. Unless otherwise authorized by the State committee, the funds of the county association shall be deposited in the name of the association at a bank in the same town in which the office of the association is located or in the nearest bank available that serves the community in which the association office is located. Insofar as is practicable any funds received by the treasurer should be deposited in the association bank account on the same day that the funds are received. The treasurer shall maintain in the office of the association a record showing all checks issued, the date issued, name of payee, check number, amount of check and date canceled, and such other records as may be required by the Division or the State committee.

FORM ACP-88—OATH OF OFFICE AND SERVICE OBLIGATION

As evidence of acceptance of the responsibilities of office or employment, the chairman of the committee, the vice chairman, the secretary, and the treasurer (or the secretary-treasurer), the chief clerk, the office manager, and any other person making collections or handling funds in any form as officers or employees of the association shall execute Form ACP-88, Revised, November 23, 1938, Oath of Office and Service Obligation (hereinafter referred to as Form ACP-88).

In addition to the officers listed above, any person designated by the association treasurer to assist him in handling commodity loan collections shall execute Form ACP-88, and no person shall be so designated who is not an officer or employee of the association.

Any third regular member or alternate member of a county committee who moves up to fill a vacancy in the office of chairman or vice chairman, or any person selected by the county committee to fill a vacancy in the office of secretary, treasurer, or secretary-treasurer, chief clerk, or office manager, or any person serving as acting chairman or acting secretary, shall execute Form ACP-88, before entering upon the duties of such office or position.

Form ACP-88, will be executed in duplicate. When completed, the original signed Form ACP-88, will be transmitted to the State office for approval and filing, and the signed duplicate copy will be filed in the county association office.

COMMUNITY COMMITTEE

The community committee shall—

1. Assist the county committee in determining acreage allotments, goals, normal yields, and other agricultural facts required under the programs listed in part I hereof for farms in the county;
2. Inform farmers concerning the purposes and provisions of programs being administered in the county through the association;
3. Assist in arranging for and conducting the necessary community meetings of members of the association; and
4. Perform such other duties as shall be assigned to them by the county committee or the Agricultural Adjustment Administration.

OFFICERS OF COMMUNITY COMMITTEE

1. **Chairman of community committee.**—The chairman of the community committee shall preside at all meetings of the community committee and of the members of the association in the community. He shall supervise the work of the members of the community committee.

2. **Vice chairman of community committee.**—The vice chairman of the community committee shall, in the absence of the chairman, perform such duties and functions as would be performed by the chairman.

3. **Secretary to community committee.**—The secretary to the community committee shall perform such duties as may be assigned to him by the Secretary to the county committee or by the Agricultural Adjustment Administration.

Part VI. TERM OF OFFICE, REMOVAL FROM OFFICE, AUTOMATIC TERMINATION OF OFFICE OR EMPLOYMENT IN CASES OF POLITICAL ACTIVITY, VACANCIES

TERM OF OFFICE

The term of office of all members, alternates, and officers of county and community committees shall begin immediately following their election to and acceptance of the office and shall continue until their respective successors have been elected and have qualified.

The terms of office of delegates and their alternates shall begin upon their election and shall continue until their successors have been elected.

REMOVAL FROM OFFICE

Any regular or alternate member of the county committee who fails to perform the duties of his office, is incompetent, or commits or attempts or conspires to commit fraud, shall be removed by the Director of the North Central Division upon recommendation of the State committee. The Director of the North Central Division may also remove any regular or alternate member of the county or community committee if such action appears to be necessary to prevent obstruction or failure or lack of requisite success of the purposes of one or more of the programs administered by the Agricultural Adjustment Administration.

Any member of the community committee who fails to perform the duties of his office, is incompetent, or commits fraud, may be removed by the county committee subject to the **prior** approval of the State committee or by the Director of the North Central Division. If the county committee fails to act promptly in such cases, the Director of the North Central Division or the State committee may remove such officer or employee.

Any secretary, treasurer, or employee of the county committee who fails to perform the duties of his office, is incompetent, or commits fraud, may be removed by the county committee. If the county committee fails to act promptly in such cases, the Director of the North Central Division or the State committee may remove such officer or employee.

Any community or county committeeman who is removed from office shall have the right of appeal to the Agricultural Adjustment Administration for a review of the facts. Any individual who is cleared of charges shall not be considered ineligible for election as committeeman, delegate, or alternate.

AUTOMATIC TERMINATION OF OFFICE IN CASE OF POLITICAL ACTIVITY

No person who has been a candidate during the current year or who holds or who becomes a candidate for any Federal, State, or major county office regularly filled by an election held pursuant to law, or who is, or who has been during the current year, an officer or employee of any political party or political organization shall be eligible to serve as a member, alternate member, officer, or employee of a county or community committee or as a delegate or alternate delegate to the county convention. The tenure of office of any committeeman, delegate, alternate committeeman, alternate delegate, officer, or employee shall be automatically terminated and a vacancy shall exist when such person becomes such a candidate in a primary or regular election held pursuant to law or when such committeeman, delegate, alternate, officer, or employee accepts such a political position. Neither the county committee nor the State committee shall certify for payment any claim for compensation in connection with any services performed thereafter by such committeeman, delegate, alternate, officer, or employee.

Any committeeman, alternate committeeman, delegate, or alternate delegate, shall cease to be a committeeman, alternate committeeman, delegate, or alternate delegate, when it becomes evident he cannot qualify for an Agricultural or Range Conservation or Sugar Act payment or for a grant of aid under the programs currently administered by the association in the community or county.

VACANCIES

In case of a vacancy in the office of chairman of a county or community committee, the respective vice chairman shall become chairman; in case of a vacancy in the office of vice chairman, the third regular member shall become vice chairman; in case of a vacancy in the office of the third regular member, the first alternate shall become the third regular member; and in case of a vacancy in the office of the first alternate, the second alternate shall become the first alternate. In the event that a vacancy occurs in the membership of the committee when no alternate is available to fill the vacancy, an election to fill such vacancies as exist shall be held in the manner prescribed herein and at a time named by the State committee.

Part VII. CUSTODY AND INSPECTION OF BOOKS, RECORDS AND DOCUMENTS

CUSTODY

All books, records, and documents of the association, including canceled checks, check stubs, and copies of deposit slips, shall be the

property of the Agricultural Adjustment Administration and shall be maintained in good order in the office of the association in the custody of the secretary to the county committee.

INSPECTION

The books, records, and documents of the association shall be available for examination (1) at all times by officers and committeemen in the performance of their duties and by any authorized representative of the Secretary of Agriculture or of the Agricultural Adjustment Administration, and (2) at any reasonable time by any member of the association insofar as his interest under the programs administered by the association may be affected. They shall not be available for inspection or examination by any other person, except as herein provided or with the prior approval of the Secretary of Agriculture or of the Agricultural Adjustment Administration.

In no instance should an official or employee of an agricultural conservation association or any other person take office records into court or permit office records to be taken into court in a civil suit or testify concerning association matters, without first receiving specific authorization from the Agricultural Adjustment Administration. If an official or employee of the association is requested to testify in an official capacity or to take county association books, records, or documents, into court, the matter should be immediately reported to the Agricultural Adjustment Administration.

Part VIII. MEETINGS—COUNTY OFFICE

PURPOSE

Meetings of any community committee or of the county committee shall be called only when necessary for the performance of the duties of the committee.

TIME AND PLACE OF MEETINGS

Meetings of the county committee and of the association may be held at the office of the association or at any other suitable and readily accessible place within the county.

Meetings of delegates to the county convention shall only be held at such time as may be prescribed by the Director of the North Central Division or by the State committee.

CALL AND NOTICE

Due notice shall be given of each meeting of any community committee, the county committee, the county convention, or the association. Any such committee meeting may be called by the chairman or acting chairman of the committee or by two members of the committee.

QUORUM

A majority of any committee shall constitute a quorum for the transaction of business. A majority of the delegates elected to the

county convention shall constitute a quorum for the election of county committeemen.

VOTING

Each member of the association, delegates to the county convention, or member of a community or county committee eligible to vote shall be entitled to only one vote. There shall be no voting by proxy, by mail, or in any manner except in person.

LOCATION OF COUNTY OFFICE

The office of the association shall be located at such place in the county as may be selected by the county committee, subject to the approval of the Director of the North Central Division, and the location of the office as shown on Form ACP-82 shall not be changed without the prior approval of the Director of the North Central Division.

Part IX. PROCEDURE FOR HANDLING COLLECTIONS MADE BY THE COUNTY COMMITTEE

GENERAL

All persons making or receiving collections of any kind or handling funds in any form as officers or employees of the association must first execute Form ACP-88.

COMMODITY LOAN COLLECTIONS

1. Form CL-2, Receipt Form

(a) **Purpose.**—For each fee received in connection with a commodity loan program a properly executed receipt on Form CL-2 must be issued to the person paying the fee. Receipt Form CL-2 should be prepared in duplicate and the original thereof must be given to the person paying the fee. Each Receipt Form CL-2 has a serial number in the upper right-hand corner. The State committee maintains a record of the serial numbers of the receipt forms furnished to the treasurer and the treasurer is held strictly accountable for all receipt forms furnished to him. The receipt forms are in pad form, bound in such a manner that one yellow carbon copy will be made of each receipt issued.

(b) **Preparation of form.**—(1) **NUMBER OF COPIES.**—Prepare CL-2 in duplicate (original and one copy). Retain the yellow copy and deliver the original to the person who paid the fee.

(2) **ENTRIES.**—Prepare all receipts with indelible pencil. Make certain that a piece of carbon paper is properly in place between the original and the yellow copy so that one exact copy of each receipt will be made.

Enter the loan serial number in the upper right-hand corner on the line headed "Loan No." if the loan papers have been completed and a serial number has been assigned. If the fee is a preliminary fee, enter "Prelim." the abbreviation of the word "preliminary," in the space provided for the loan numbers. Enter in the space immediately following the words "Commodity Loan Program" the name

of the commodity on which the loan is being made. Enter the name of the county and State in the spaces provided therefor.

Enter in the space immediately following the words "Received of" the exact name of the person paying the fee. If the fee was paid from the proceeds of the loan by a check drawn by the Commodity Credit Corporation or other loaning agency the borrower shall be listed as the person paying the fee. Enter in the space immediately following the word "Address" the correct mailing address of the person paying the fee. Enter in the space immediately following the word "for" the type of the fee. If on this line following the word "with" there is a blank space for the entry of the year, enter the year of the program for which such collection is applicable. Enter in the space immediately following the words "commodity loan on" the number of bushels and the name of the commodity on which the loan is being made, as for example, "300 bushels wheat." Enter in the space immediately following the words "identified as follows" the serial number of the farm, the location of the farm, and the name of the borrower. For example, if John B. Smith operating Farm No. 108 in Harrison Township, located in the NW $\frac{1}{4}$ of sec. 6, is the borrower, entries would be made in the space immediately following the words "identified as follows" in the following manner: "Farm No. 108, NW $\frac{1}{4}$ sec. 6, Harrison Township, John B. Smith, Borrower."

Enter in the spaces provided therefor in the lower left-hand corner the amount of the fee which has been received and the date on which such fee was received. The treasurer or the person who receives the fee for him will sign his own name on the line for signature in the lower right-hand corner. If the treasurer receives the fee himself, he will delete the word "for" immediately preceding the words "Association Treasurer."

2. Protein Analysis Fee Receipt

Form CL-2 shall be issued to each applicant for a wheat loan secured by farm-stored wheat who requests and pays for protein analysis. **Receipts for protein analysis fees should be entered on a separate Form CL-2.** For convenience in maintaining a record of fees collected for protein analysis, it is recommended that a separate book of receipt forms CL-2 be used for payments for protein analysis and where practicable a separate book for each commodity. It is suggested that wherever a separate book is used for each commodity, the cover of the book have plainly printed on it the name of the commodity.

A new book of receipt forms CL-2 should be started for the first receipt for 1939 loan fees for wheat, corn, or rye. Likewise, a new book should be started for 1938 corn resealed in 1939.

3. Disposition of Fees

All fees collected in connection with commodity loans must be deposited in the regular account of the association. Such fees should be deposited the same day they are received. A list of all fees collected must be promptly recorded on NCR-County No. 9, Revised July 20, 1939. (See instructions for use of NCR-County No. 9, contained herein.)

CROP INSURANCE PREMIUMS

Crop Insurance premiums are payable at the time the application for insurance is taken. Receipt Form FCI-13, Wheat-1940, shall be used and prepared as provided in Section III of Form FCI-11-Wheat-1940, County Application Procedure, Wheat Crop Insurance. One person in the county office who has executed Form ACP-88 shall be designated by the county committee to be responsible for funds collected for crop insurance premiums and for transmitting all such funds daily to the branch office of the Federal Crop Insurance Corporation. Form CL-2 shall not be used as a receipt for Crop Insurance premiums. **Crop Insurance funds shall be kept entirely separate from other funds of the association and shall in no instance be deposited in the bank account of the association.** Funds collected in connection with crop insurance should **not** be entered on Form NCR-County No. 9, Revised. The cost of obtaining money orders and registering letters used in transmitting premiums to the Federal Crop Insurance Corporation may be included on Form ACP-9 as a miscellaneous item of expense, supported by a receipt from the post office showing that the items have actually been paid by the person claiming remuneration on Form ACP-9.

MATERIALS TO FARMERS AS GRANTS OF AID

All collections for triple superphosphate and other materials furnished to farmers through the association as grants of aid shall be listed on Form NCR-County No. 9, deposited in the regular bank account of the association and reported on line 1 (c) of Form ACP-8. Sums so reported on line 1 (c) of Form ACP-8 must be supported by a memorandum over the signature of the chairman and treasurer of the association certifying to the amount.

A record must be maintained in the county office showing the amount collected for each A. A. A. shipment of material and the total of such collections.

SALE OF AERIAL ENLARGEMENTS

All funds collected for aerial photographs sold through the county office should be deposited in the regular association account and an itemized list maintained in the county office showing (1) the date of the collection, (2) the name of the person making the payment, (3) the number of photographs purchased, (4) the amount, (5) the date the order was mailed to the Division, and (6) the amount of the check forwarded to the Division with such order. Collections of this type should be entered on line 1 (c) of Form ACP-8 supported by a memorandum stating the amount collected for aerial photographs sold. (See AP-8, Revised, Procedure and Price List Governing Purchase of Aerial Photographic Reproductions.)

FUNDS RECEIVED FROM COMMODITY CREDIT CORPORATION

All funds received from the Commodity Credit Corporation in connection with storage of corn should be listed on Form NCR-County No. 9, deposited in the regular bank account and reported on line

1 (c) of Form ACP-8. Sums so reported must be supported by a memorandum over the signatures of the chairman and the treasurer of the association certifying to the correctness of the amount.

Part X. PERSONAL SERVICES AND TRAVEL

PERSONAL SERVICES

The State committee will advise the county committee of the maximum rates which may be paid and the titles under which payment shall be made for personal services. Provision should be made for payment under such of the following titles as are applicable in the county:

- | | |
|------------------------------------|---|
| 1. County committeeman. | 12. Crop insurance adjuster. |
| 2. Community committeeman. | 13. Commodity Loan supervisor. |
| 3. Secretary. | 14. Commodity Loan inspector. |
| 4. Treasurer. | 15. Farm reporter ground control. |
| 5. Secretary-treasurer. | 16. Chief of party—Farm reporter ground control. |
| 6. Chief clerk. | 17. Range inspector. |
| 7. Office manager. | 18. Assistant to range inspectors and farm reporters. |
| 8. Office assistant. | 19. Field assistant. |
| 9. County performance supervisor. | 20. Corn storage laborer. |
| 10. Farm reporter. | |
| 11. Crop insurance representative. | |

The county committee shall prepare and submit to the State committee a list of titles under which payment will be made for personal services and the rate suggested to be paid under each title. The county committee shall notify the State committee by memorandum of any changes desired by the county committee in the rates of payment for personal services under any title.

TRAVEL

The State committee will advise the county committee as to titles and services under which payment may be made for travel on a mileage basis and the rate per mile. The county committee will then include on the list of approved titles and rates the titles under which such county committee will approve claims for mileage on Forms ACP-9 and ACP-10.

Part XI. MISCELLANEOUS CLAIMS MADE ON FORM ACP-9

EQUIPMENT

No purchase of equipment or office furniture in excess of \$25 shall be made by the county committee without prior approval by or on behalf of the State committee. The farmer fieldman will check with the county committee any items of equipment which they wish to purchase and in accordance with the policy of the State committee will approve in writing the purchase of items actually required for the efficient operation of the association. A copy of the memorandum approving the purchase of equipment shall be attached to the Form ACP-9 on which claim is made for payment for such equipment.

In all cases associations should obtain prices on comparable equipment from two or more firms in order to obtain the best price avail-

able. Groups of counties may pool their orders for equipment for the purpose of realizing a saving in cost.

OFFICE SUPPLIES

Necessary office supplies may be purchased by the county committee without prior approval if the cost does not exceed \$25. Purchases in excess of \$25 should be approved in the same manner as purchases of equipment.

EMPLOYER'S LIABILITY INSURANCE

No item of expense for employer's liability insurance should be incurred since officers, committeemen, and employees of county associations are eligible to make application for compensation under the Federal Employees' Compensation Act in the case of injuries sustained while actually engaged in association work.

FIRE AND THEFT INSURANCE

Neither fire nor theft insurance should be acquired by the association and paid for as an association expense. In the event of a loss by fire or theft, the association should notify the State committee of the loss, setting forth the facts and conditions under which the loss occurred and listing the amount of the loss by objects and value. Such statement when approved by the State committee will be forwarded by the State committee to the North Central Division, and upon approval by the Agricultural Adjustment Administration an additional allotment of funds to the county association may be made to take care of the loss sustained.

TAXES

Since county agricultural conservation associations are Federal instrumentalities, the purchase of any goods or service by an association is exempt from a State sales or service tax. Likewise, the equipment, supplies, and other property of a county agricultural conservation association is exempt from taxation by local and State taxing authorities.

FEDERAL AND STATE TAXES ON TELEPHONE SERVICE AND TOLLS

County associations are not required or permitted to pay Federal or State taxes on telephone services or toll charges.

RENTAL OF SPACE

The county committee may incur expenses for rental of space for the county office and include claim on Form ACP-9 for payment of rental on such space. It is desirable that each association secure office space adequate to the needs of the business of the association. All rental arrangements for office space require the approval of the State committee or of the farmer fieldman on behalf of the State committee, and no claim for rental of space should be included on Form ACP-9 unless the written approval accompanies such claim or has previously been filed with the State committee.

FEES FOR CHECKING TITLE TO A COMMODITY OFFERED AS SECURITY FOR A LOAN

The cost incurred in checking the title to a commodity offered as security for a loan may be paid as an association expense.

FILING OR RECORDING FEES ON CHATTEL MORTGAGES EXECUTED IN CONNECTION WITH LOANS

The cost of filing or recording a chattel mortgage executed in connection with a commodity loan cannot be claimed as an expense of the association. Any such expense should be paid by the borrower. In no case should the cost of filing or recording a chattel mortgage executed in connection with a commodity loan be included in the amount for which receipt form CL-2 is issued. The cost of filing or recording a chattel mortgage executed in connection with a commodity loan should not be handled through the county association expense account.

FEES FOR SATISFACTION OF A CHATTEL MORTGAGE ON A COMMODITY

The cost of fees in connection with the satisfaction or release of a chattel mortgage on a commodity executed in connection with a loan may be paid as an association expense.

NOTARIAL FEES IN CONNECTION WITH COMMODITY LOANS

The cost of notarial fees in connection with the completion of commodity loans cannot be claimed as an expense of the association. Any such expense should be paid by the borrower. Where the volume of loans in a county is of such an extent that the cost of having a person in the county office qualified as a notary public will be materially less than the amount which otherwise would be paid by borrowers for notarial fees, the expense of having a person so qualified may be claimed as a county association expense. Where a person in the county office is qualified as a notary public, loan documents must be notarized for borrowers without cost.

Part XII. INSTRUCTIONS FOR CLAIMING, DISBURSING, AND ACCOUNTING FOR COUNTY ASSOCIATION EXPENSE FUNDS

FORMS TO BE USED

Under the procedure to be followed in connection with the preparation and submission of administrative expense statements, the following official forms shall be used.

1. Form ACP-8, Revised—Public voucher for payments to agricultural conservation associations or committees of producers. This form will be referred to as either Form ACP-8 or "the voucher."

Prepare original.

Forward original to the State office.

2. Form ACP-8a, Revised—Public voucher for payments to agricultural conservation associations or committees of producers (memorandum copy).

Prepare four copies.

Forward three copies to the State office.

3. Form ACP-9, Revised—Statement of Administrative Expenses.

Prepare original and three copies.

Forward original and two copies to the State office.

4. Form ACP-10, Revised—Statement of Administrative Expenses (continuation sheet).

Prepare original and three copies.

Forward original and two copies to the State office.

5. Form ACP-11, Revised—Receipt Schedule.

Prepare original and four copies.

Forward original and three copies to the State office.

6. Form ACP-12, Revised—Individual Receipt.

Prepare original and one copy.

Forward original to the State office.

7. Form ACP-37—Schedule of Exceptions.

Prepared only in the State office.

Original and one copy sent to the association.

Association will attach original to Form ACP-8 in support of any reclaim.

8. Form NCR-County No. 7, Revised—Report by Programs of Collections and Expenses.

Prepare original and two copies.

Forward original and two copies to the State office.

9. Form NCR-County No. 9, Revised—Itemized Report of All Collections Made and Deposited.

Prepare original and one copy.

Retain original in county office. Attach copy to deposit slip.

Do not forward any copy of this form to State office unless requested to do so.

10. Form NCR-County No. 12—Monthly Certificate of Expenses for Personal Services.

Individual claimant will prepare original and one copy, retain copy and forward original to the county office. Do not forward any copy of this form to the State office unless requested to do so.

11. Form NCR-County No. 13—Monthly Certificate of Official Travel.

Individual claimant will prepare original and one copy, retain copy and forward the original to the county office. Do not forward any copy of this form to the State office unless requested to do so.

12. Form NCR-County No. 14—Monthly Summary of Miscellaneous Expenses.

Prepare original and one copy.

Forward original to the State office.

13. Form NCR-County No. 15—Monthly Summary of Association Expenses.

Prepare original and one copy.

Forward original to the State office.

The word "Revised" is hereinafter omitted wherever the numbers of the above-enumerated forms appear.

DEFINITIONS

As used herein the following terms shall have the following meanings:

1. **Reclaim.**—A reclaim means a claim covering part or all of an item of expense which has previously been submitted and disallowed in whole or in part and which is being resubmitted as a claim on Form ACP-9.

2. **Supplemental claim.**—A supplemental claim means a claim for personal services performed or travel expense incurred during a previous month, but which for some reason was omitted from the expense statement for the month during which such service was performed or travel expense was incurred. No claim covering miscellaneous expenses shall be regarded as a supplemental claim.

3. **Advance payment.**—A claim for an advance payment means a claim for services or for miscellaneous items entered on Form ACP-9, prior to the date such service is performed or prior to the receipt of the miscellaneous items by the association. No claim for advance payment will be approved except as indicated in Part XII covering miscellaneous claims.

GENERAL PROCEDURE FOR CLAIMING AND PAYING ASSOCIATION EXPENSES

1. On the last day of each month or not later than the fifth day of the following month, each person who has performed personal services for the association shall file with the association secretary a completed and signed copy of Form NCR-County No. 12. Each person working under a title for which payment for travel is approved and who has incurred travel expense shall file with the association secretary a completed and signed copy of Form NCR-County No. 13. Each person or firm who has sold goods or services to the association for which he is entitled to payment shall, prior to the 4th of the following month, file with the association secretary in duplicate a bill or invoice; except in the case of service contracts for which bills are rendered quarterly, semi-annually or annually. Forms NCR-County No. 12 and NCR-County No. 13 together with all bills and invoices received during the month will be used as a basis for the preparation of claim forms ACP-9 and ACP-10. After all expenses have been listed on Forms ACP-9 and ACP-10, Form ACP-8 will be prepared. When completed and properly certi-

fied, Form ACP-8, Form ACP-9, and Form ACP-10, together with Form NCR-County No. 7, Form NCR-County No. 15, and supporting documents shall be forwarded to the State office. Upon receipt of the forms in the State office, they will be examined and if found satisfactory Form ACP-8 will be certified for payment and forwarded to the Regional Disbursing Office. Payment will be made on the basis of actual expenses as itemized and approved on Form ACP-9 and Form ACP-10. If any errors are found in the forms, a letter of exception, Form ACP-37, will be prepared. A copy of Form ACP-8, Form ACP-9, and Form ACP-10, approved by the State committee, stamped "Return to County Association," together with Forms ACP-37 (original and one copy), if such form was required, will be forwarded to the county office. The copies of Forms ACP-9 and ACP-10 returned by the State office will be used as a basis for preparing receipt Form ACP-11. If any items on Forms ACP-9 and ACP-10 were corrected in red ink, the corrected items shall be shown on Form ACP-11.

PURPOSE, PREPARATION AND DISTRIBUTION OF FORMS

1. Form NCR-County No. 12—Monthly Certificate of Expenses for Personal Services

a. Purpose.—This form will be used in the preparation of Forms ACP-9 and ACP-10 and as a source of data for Form NCR-County No. 7.

b. Preparation of form.—The form will be prepared in duplicate (original and one copy) by each person who performs personal services for the association, including all persons who perform services on the Crop Insurance Program. All entries should be made at the close of the day on which the services were performed and the original transmitted to the county office at the end of the month. The person preparing the form should retain the carbon copy.

The county, State, month, and year, and the name of claimant will be entered on Form NCR-County No. 12 in the county office before the form is delivered to the individual claimant performing services for the association. The individual claimant preparing this form will make a breakdown of his time each day according to the titles under which he worked on that day. The abbreviation of the title should be entered immediately above the initials of the program at the head of the column opposite the word "Title" in column (b).

Because of variation in the program administered by the county association and the methods of performing work under such programs, personal services for which entries are made on Forms NCR-County No. 12 cannot all be handled in the same manner. For convenience, all such personal services have been classified as falling either under the heading Group A or under the heading Group B. Group A will include all work performed on individual programs which is distinct from work on other programs, so that it may be easily identified as pertaining to only one program and the time allocated to one single program. Group B will include all work which cannot be directly identified as pertaining to a single program but instead is work which by its very nature pertains to joint effort

on two or more programs at the same time. The following types of work generally fall in Group B:

- (1) All work of county committeemen, the secretary, the treasurer, or secretary-treasurer.
- (2) Work of community committeemen and farm reporters obtaining farm plans and reports of performance.
- (3) Work of clerks in preparing listing sheets and summaries of performance, and work of any other persons on such forms, including community committee work on allotments and yields.
- (4) Planimeter work in obtaining areas of fields from aerial enlargements.

All other work easily identified as pertaining to a single program will fall in Group A.

In showing the distribution of time by programs on this form, work on the Range Program, Marketing Quota Programs, and Price Adjustment Programs will be included with the Agricultural Conservation Program.

Each person performing work coming under Group A should enter in column (b), opposite the correct date, the total amount of time worked, including Group B work, expressed as a full day, $\frac{3}{4}$ day, $\frac{1}{2}$ day, or $\frac{1}{4}$ day. The title under which Group A work was performed should be entered immediately above the initials of the program in column (c), (d), (e), (f), or (g), and the amount of time worked under such program entered in the appropriate column. Titles used on Form NCR-County No. 12 should be the same as those used on Form ACP-9 and Form ACP-10 for the same work. For example, a community committeeman working a full day spent $\frac{1}{2}$ day on the Agricultural Conservation Program and $\frac{1}{2}$ day on Crop Insurance. He would enter in column (b) opposite the date in column (a) the figure "1." He would next enter the abbreviation "Com. Com." in column (c) above the initials ACP and the figure " $\frac{1}{2}$ " on the line to the right of the date in such column. He would enter the abbreviation "Com. Com." above the initials CIP in column (f) and the figure " $\frac{1}{2}$ " on the appropriate line in such column. Likewise, an office assistant working $\frac{1}{2}$ day on Agricultural Conservation Program applications and $\frac{1}{2}$ day on Sugar Beet Program applications would enter in column (b) opposite the date in column (a) the figure "1," the abbreviation "Off. Asst." above the initials ACP in column (c), and the figure " $\frac{1}{2}$ " on the line for the appropriate date in such column. He will enter the abbreviation of the same title in column (g) above the letters SBP and will show the figure " $\frac{1}{2}$ " on the appropriate line in column (g).

If a person performs work on any programs under two separate titles during the month, he should make use of columns (h), (i), or (j), showing both the title and the name of the program. For example, if a person working on the Agricultural Conservation Program as community committeeman worked also as a farm reporter, he should enter the time worked as community committeeman in column (c) and the time worked as farm reporter in column (h).

All time devoted to work in Group B should be shown in the columns for the Agricultural Conservation Program. In each such case the letter "B" should be entered immediately following the title.

If column (c) has been used for Group A expenses under the Agricultural Conservation Program, the heading "ACP" should be entered in column (h) and Group B entries made in such column. In all other respects entries for Group B work on Form NCR-County No. 12 will be the same as entries for work under Group A.

At the end of the month the person preparing Form NCR-County No. 12 will total all columns in which entries have been made and enter the correct totals of time worked on the line provided therefor. He will then enter the rate of pay under each program in the line for rate and the amount earned under each program in the line for total amount.

The total amount earned should be entered in the line headed "Total amount" in column (b), and if all work was performed at the same rate of pay, the rate also should be entered in such column. If the rate of pay varied by programs, no entry should be made in column (b) following the word "Rate."

The person preparing Form NCR-County No. 12 should sign it in the lower right-hand corner and transmit the original to the secretary of the county association at the end of the month.

The clerk preparing Forms ACP-9 and ACP-10 will check entries on Form NCR-County No. 12 for mathematical accuracy and will determine that the rate shown is in agreement with the rate for the type of service as shown on the approved list of titles and rates. The clerk will also make sure that the person preparing this form has used the correct titles.

When Form NCR-County No. 12 has been reviewed by the secretary or chairman, he will sign such form in the line marked "Approved by."

2. Form NCR-County No. 13—Monthly Certificate of Official Travel

a. Purpose.—This form will be used in the preparation of Forms ACP-9 and ACP-10 and as a source of data for Form NCR-County No. 7.

b. Preparation of form.—The form will be used only by persons for whom payment for travel is approved by the State committee. It will be prepared in duplicate in the same manner as Form NCR-County No. 12, and the original will be transmitted to the county office.

If the time worked on any day is listed on Form NCR-County No. 12 as Group A work, the travel shall be shown on NCR-County No. 13 as Group A travel and entered under separate programs in columns (c) to (j), inclusive, with the title entered for each program. In making entries on Form NCR-County No. 13 the form should be laid on a flat surface with the line for each date forming a continuation of the line for the same date on Form NCR-County No. 12. In this manner it can be determined that in each case entries for travel are made for the right date.

All Group B travel shall be entered in column (c) or other corresponding column reporting Group B work on NCR-County No. 12, under the Agricultural Conservation Program. The designation "B" shall be shown after the title.

This form will be signed by the claimant and verified and approved in the same manner as Form NCR-County No. 12.

3. Forms ACP-9 and ACP-10—Statement of Administrative Expenses

a. Purpose.—These forms shall be used to itemize all expenses incurred during a month in connection with the administration of the agricultural conservation program and other programs administered by the association in the county. An item of expense will not be allowed unless a claim for such expense is listed on Forms ACP-9 or ACP-10. Form ACP-10 is to be used when there is not a sufficient amount of space on Form ACP-9 to show the names of all persons making claim for personal services and travel. In such cases, as many sheets of Form ACP-10 shall be used as are necessary to list all claims for personal services and travel. Form ACP-9 will always be the top sheet.

b. Preparation of form.—(1) **NUMBER OF COPIES.**—Prepare Forms ACP-9 and ACP-10 in quadruplicate (original and three copies of each form). Retain one copy and forward the original and two copies to the State office.

(2) **ENTRIES IN COLUMN (1).**—Enter in column (1) the names of employees of the association who have filed Form NCR-County No. 12 and Form NCR-County No. 13 with the secretary of the association. The names of claimants (employees) shall be arranged separately by titles; that is, all county committeemen shall be listed in alphabetical order, all community committeemen shall be listed in alphabetical order, all farm reporters shall be listed in alphabetical order, and all other employees shall be listed by titles in alphabetical order. When so instructed by the State committee a variation from the above arrangement may be made and names of all claimants may be arranged alphabetically and the titles under which each such person works may be listed following his name, together with the necessary entries in columns (3) to (9), inclusive, for personal services and travel performed under each title. Do not enter the name of any officer, committeeman, or employee of the association who has not filed Forms NCR-County No. 12 or NCR-County No. 13 prior to the preparation of Forms ACP-9 and ACP-10 for the month. If any such officer or employee does not file Forms NCR-County No. 12 or NCR-County No. 13 prior to the preparation of Forms ACP-9 and ACP-10 for the month, his claim for payment shall be entered on the next month's statement of expenses as a supplement, provided Form NCR-County No. 12 or Form NCR-County No. 13 has been filed by the time such statement is prepared.

(3) **ENTRIES IN COLUMN (2).**—Enter in column (2) the title of the employee whose name appears on the same line in column (1). The title to be entered in column (2) must correspond exactly with the title indicated on the list of approved titles and rates of expenditures.

(4) **ENTRIES IN COLUMN (3).**—Enter in column (3) opposite each title of each employee the dates upon which services were performed as shown in column (a) of Form NCR-County No. 12 under such title. If a person worked on several consecutive days under one title, inclusive dates may be shown. For example, if John Doe worked on March 1, 2, 3, 4, 5, and 6, the dates may be shown as "1-6." If claim is made for a fraction of a day, the fractional part of a day shall be shown in parentheses after the date on which the services were performed. For example, if claim is made for $\frac{1}{4}$

day on March 10, claim for such fractional day shall be expressed as follows: "10 ($\frac{1}{4}$).". Claims for fractional days shall be expressed as $\frac{3}{4}$ days, $\frac{1}{2}$ days, or $\frac{1}{4}$ days. No fractional days less than $\frac{1}{4}$ day will be allowed. **If a claim is submitted for work performed on a holiday or Sunday the Secretary and the chairman of the association shall indicate on Forms ACP-9 or ACP-10, or on an attached memorandum, "work was necessary and was actually performed on Sundays and holidays as indicated."**

(5) **ENTRIES IN COLUMN (4).**—Enter in column (4) opposite each title of each employee the total number of days for which such employee is claiming payment under such title. The entry in column (4) must equal the sum of the individual entries shown in column (3).

(6) **ENTRIES IN COLUMN (5).**—Enter in column (5) opposite each title of each employee the rate of payment per day for such employee. The rate per day under any title must not exceed the rate shown in the list of approved titles and rates of expenditure for such title.

(7) **ENTRIES IN COLUMN (6).**—Enter in column (6) the result obtained by multiplying the entry in column (4) by the entry in column (5).

(8) **ENTRIES IN COLUMN (7).**—Enter in the heading of column (7) immediately below the words "auto miles" the rate per mile which is allowed for travel. Under no circumstances must this rate exceed the amount set forth in the list of approved titles and rates. Enter opposite each title of each employee in column (1) the number of miles traveled during the month for which payment is to be made, as shown on Form NCR-County No. 13. No entry shall be made in column (7) unless the employee has been authorized to incur expenses for travel, under the title for which travel is claimed.

(9) **ENTRIES IN COLUMN (8).**—Enter in column (8) the result obtained by multiplying the entry in column (7) by the rate per mile shown in the heading in column (7).

(10) **ENTRIES IN COLUMN (9).**—Enter in column (9) the sum of the entries in columns (6) and (8).

(11) When all entries have been made on Form ACP-10, add the amounts shown on each sheet of Form ACP-10 and carry the total for all sheets to the top of Form ACP-9 opposite the words "Brought forward."

(12) **MISCELLANEOUS.**—Enter on Forms ACP-9 under that part of the form entitled "Miscellaneous" all expenses other than expenses for personal services and for travel.

(a) *Miscellaneous claims.*—Claims for commercial services, supplies, and equipment shall be entered in the name of the person or firm who will receive payment from the treasurer of the association. Such claims shall show the nature of the services, kind of material, and quantity, the price per unit, and the total cost. Claims for bank charges for which the debit slips have been furnished to the association since the previous Form ACP-9 was prepared should be included even though no check will be issued to the bank for such charges. Claims for equipment must show whether the claim is for purchase or for rental of the equipment. In all cases where equipment has been rented, there must be shown the inclusive dates for which the rental is claimed.

(b) *Receipts in support of miscellaneous claims.*—Original receipts are required in support of all expenses in excess of \$1, which have been paid with personal funds by the treasurer, authorized officer, employee, or member of the association. Such receipts must be attached to the original of Form ACP-9 and must be signed by the person or firm to whom payment was made and must show the date the purchase was made, the number of units purchased, the cost per unit, the total cost, and the name of the person who paid the claim.

(c) *Bills and invoices in support of miscellaneous claims.*—Commercial bills or invoices are required in support of all claims in excess of \$1 for purchase of supplies or equipment or for commercial services. Such bills or invoices must be itemized as to the number of units purchased, the cost per unit, and the total cost. In cases where bills or invoices are not itemized, the articles purchased or services rendered must be itemized on Form ACP-9. Bills or invoices should be presented for payment upon printed billheads of the person or firm furnishing the equipment, supplies, or services and must be dated. In cases where a bill or invoice is furnished which is not on a printed billhead, such bill or invoice must bear the signature and title of an authorized representative of the person or firm from whom the purchase was made. Claims in payment for notices and other statements in newspapers must be supported by a copy of such notices. Duplicate invoices should be obtained wherever practicable and the duplicate copy retained in the files of the association.

EXCEPTIONS.—(1-a) Miscellaneous claims for bank charges for the month covered by Form ACP-9 may be entered on Form ACP-9 in advance of payment of such claims without being supported by an invoice or debit slip. No day of the month need be entered in column (1), the name of the month being sufficient. There should be entered on Form ACP-9 immediately below the item for bank services the words: "Debit slip will be attached to Form ACP-11."

(2-a) All claims for postage including claims in amounts of less than \$1 must be supported by itemized invoices or itemized receipts.

(d) *Special items.*—(1-a) Bank charges for checking accounts should appear in the name of the bank. In such cases a bank invoice or debit slip must be attached, or there must be entered on Form ACP-9 the words: "Debit slip will be attached to Form ACP-11." Bank charges on checks payable to the association should be treated as an association expense and entered as a claim on Form ACP-9 for the applicable month.

(2-a) *Postage.*—All claims for expenditures for postage must have been entered in the name of—

(a-1) The person who made the purchase from the post office (such claim must be supported by an itemized receipt from the postmaster or other representative of the post office), or

(a-2) The organization from which the postage was purchased, if the bill for stamps has not been paid (such claims must be supported by an itemized invoice), or

(a-3) The officer or employee of the association in cases where such person personally paid for postage bought from some organi-

zation other than the post office (such claims must be supported by an itemized receipt signed by an officer of such organization), or

(a-4) The name of the postmaster in cotton counties in connection with Business Reply Cards, Forms Cotton 311-A-b, Cotton 313-b, and Cotton 321-b.

(3-a) *Telephone and telegraph.*—

(a-1) Claims for telephone service and toll calls charged to the telephone of the county association must be entered in the name of the telephone company and itemized invoices must be attached. If the first day of the rental period comes during the month covered by Form ACP-9, the rental claim shall not be considered as a claim for advance payment.

(a-2) Claims for office telephone services charged to a telephone other than a telephone listed in the name of the association will not be approved for payment.

(a-3) If telephone calls were made from pay stations, the claim for such calls must be entered on the statement in the name of the individual making the calls. If the total amount was over \$1 and no receipt could be obtained, a memorandum supporting this entry should be prepared showing the date, whom called, subject, and amount. The memorandum must be signed by the individual making the calls and approved by an officer of the association.

(a-4) Charges for telegraphic service must, in all cases, be supported by copies of the messages which must show the date of sending and must pertain to the business of the association. If the cost of a telegram exceeds \$1, a receipt must be submitted in addition to a copy of the telegram. A copy of the telegram bearing a receipt thereon is acceptable.

(4-a) *Coupon books.*—No claim shall be submitted for a coupon book unless and until all services or supplies covered by such coupon book have been received by the association.

(5-a) *Rental of equipment, office, and storage space.*—Where equipment, or office, or storage space, or land occupied by corn storage bins, is rented, all claims for the rental thereof must show the inclusive dates for which such rental is claimed. The first day of the inclusive dates shall not be subsequent to the last day of the month covered by the current voucher nor shall the final day of the inclusive date extend more than 30 days beyond the last day of the month covered by the current voucher.

EXCEPTION.—An exception to the above rule is a claim against the association for United States post-office box rental. Such a claim may be paid for the usual billing period, usually quarterly, and is not limited to 30 days beyond the last day of the month covered by the current voucher.

(6-a) *Equipment service contracts.*—In the case of service contracts covering equipment owned by an association, it is suggested that the association require the firm supplying the maintenance service to agree to render the bill for service quarterly, semiannually or annually *after* the services have been rendered and thus simplify payment of charges for such services.

(7-a) *Commodity loan service fees transmitted to the Commodity Credit Corporation.*—The procedure for handling payments to the Commodity Credit Corporation for a portion of service fees collected in connection with commodity loans is set forth in the instructions issued by the Division for each commodity loan program. Where a preliminary fee is paid no part of such preliminary fee will be included in the amount which is transmitted to the Commodity Credit Corporation unless and until the loan is completed. The payment to the Commodity Credit Corporation of a part of the service or sealing fees shown on 39-WL-4, 39-Corn Loan-4, and other similar forms for commodity loans should be handled in the same manner as any miscellaneous claim on Form ACP-9, except that no invoice is required. The Commodity Credit Corporation will be shown as claimant. **All sums** collected for protein analysis (as shown on receipt forms CL-2) and corn insurance fees (as shown in column (1) of 39-Corn Loan-4 or other similar forms and on CL-2) should be accounted for as a miscellaneous claim on Form ACP-9 and as separate from those items showing transmittal of service or sealing fees collected in connection with commodity loans. The total amount of collections for protein analysis and corn insurance fees will be forwarded to the Commodity Credit Corporation as provided in instructions issued by the Division covering the Wheat Loan Program and Corn Loan Program.

(8-a) *Where supplies or equipment* have been purchased, or equipment rented, from an officer or employee of the association, the claim must be supported by a certification by the chairman of the association, indicating that the supplies or equipment were necessary and that the equipment rented or purchased, or supplies purchased, were not otherwise available, and that such equipment or supplies were personally owned by such employee or officer, and that the price paid is entirely fair and reasonable.

(13) **PREPARE FORMS ACP-9 AND ACP-10** covering supplemental claims and reclaims as follows:

(a) If an item of expense has been previously submitted on Forms ACP-9 or ACP-10 and disallowed in whole or in part, it may be reclaimed on a subsequent Form ACP-9 or ACP-10, unless the State office has indicated on Form ACP-37 that such item is not reclaimable. A separate sheet of Forms ACP-9 or ACP-10 for such month should be used for the reclaim or supplemental claim. An adequate explanation must accompany the reclaim to show when it was first claimed, and the reason why the reclaim was made. The original copy of the related Form ACP-37 must accompany the reclaim. For example, if John A. Doe worked 7 days in May at \$4 per day as county committeeman and if the entry in column (3) of Form ACP-10 for May showed the 7 days upon which Mr. Doe performed service, but the entry in column (4) of Form ACP-10 showed only 5 days and the payment received was \$20, a reclaim may be made as follows:

(1-a) Enter in column (1), "John A. Doe."

(1-b) Enter in column (2), "County committeeman."

(1-c) Enter in column (3), an explanation in the following style: "7 days claimed on May Form ACP-10 but pay was received for only 5 days."

- (1-d) Enter in column (4), the figure "2."
- (1-e) Enter in column (5), "\$4.00."
- (1-f) Enter in column (6), "\$8.00."
- (1-g) Enter in column (9), "\$8.00."

The Form ACP-10 upon which such reclaim is shown shall bear the "Statement No." of the current voucher with which it is submitted followed by the word "Reclaim," and in the place provided after the words "For month of," there shall be entered the name of the month during which the expense was incurred. In the example case, the entry would be "May." The total for the current month shown in column (9) of the top sheet of Form ACP-9 shall include the total of all reclaims and supplemental claims.

(b) If an item of expense for personal services or travel was not previously claimed on Forms ACP-9 or ACP-10, such expense shall be treated as a supplemental claim. For example, if John A. Doe worked 7 days in May, but Form ACP-10 for May showed only 5 days in columns (3) and (4) and payment was received for only 5 days or if an item of expense was inadvertently omitted, such claims shall be submitted on supplemental Forms ACP-9 and ACP-10. In each case care must be exercised that the days or items included in the supplement have not previously been claimed on Forms ACP-9 or ACP-10. A complete explanation shall be inserted on Forms ACP-9 or ACP-10 indicating the nature of the supplemental claim. Sheets of Forms ACP-9 and ACP-10 on which supplemental claims are listed shall be numbered and prepared in the same manner as that indicated in the preceding paragraph except that the "Statement No." shall be followed by the word "Supplemental" instead of the word "Reclaim."

(c) *Add all entries* in column (9) and insert the total at the bottom of the sheet opposite the word "total."

(d) *Review all entries* and computations on Forms ACP-9 and ACP-10 to insure accuracy. Fill in the heading of Forms ACP-9 and ACP-10 as follows:

(1-a) Enter opposite the words "Statement No." "40-1" for the month of January, "40-2" for the month of February, "40-3" for the month of March, etc. The "40" in the statement number pertains to the program year. If a reclaim for expenses incurred during January is attached to the March statement of expense and if a supplemental claim is made in March for expenses incurred during February, separate sheets of Forms ACP-9 or ACP-10 shall be prepared for such reclaim or supplemental expenses. These separate sheets shall be numbered "40-3 Reclaim" and "40-3 Supp.," respectively.

(2-a) Enter a sheet number on each sheet of Forms ACP-9 and ACP-10 opposite the words "Sheet No." The bottom sheet of Form ACP-10 shall be numbered "1" and the sheets shall be numbered consecutively toward the top. Form ACP-9 shall be placed on top of all sheets of Form ACP-10 and shall have the highest sheet number. For example, if there are four sheets of Form ACP-10 and one sheet of Form ACP-9, the sheets of Form ACP-10 shall be numbered "1," "2," "3," "4," respectively, and the sheet of Form ACP-9 shall be numbered "5." If there are sheets of Forms ACP-9 or ACP-10 covering

supplemental claims or reclaims such sheets shall be placed immediately below Form ACP-9 and shall be numbered the same as if they were a part of the current expense statement.

(3-a) Enter opposite the words "Total Sheets" the total number of sheets of Forms ACP-9 and ACP-10. Sheets of Forms ACP-9 or ACP-10 covering reclaims or supplemental claims shall be counted as part of the current voucher.

(4-a) Enter opposite the words "Code No." the State and county code.

(5-a) Enter above the words "Agricultural Conservation Association or Committee of Producers" the name of the county agricultural conservation association.

(6-a) Enter over the word "County" the name of the county in which the association is located.

(7-a) Enter over the word "State" the name of the State in which the association is located.

(8-a) Enter opposite the words "For month of" the name of the month for which expenses are claimed. If Forms ACP-9 or ACP-10 cover a reclaim or a supplemental claim, the month during which the expense was incurred shall be entered. For example, if John Doe worked 10 days during March but received payment for only 8 days on the March expense statement, a supplemental claim for 2 days should accompany the April expense statement and the entry opposite the words "For month of" would be "March." In all cases where a reclaim or a supplemental claim is submitted with the expense statement for the current month, there shall be entered on the top sheet of Form ACP-9 in the space provided after the words "For month of," the names of all months for which expenses are claimed; for example, "May and April Supplemental."

(9-a) Enter after the word "Date" the date on which the form is prepared.

e. After all entries on Forms ACP-9 and ACP-10 have been verified, the secretary or acting secretary and chairman or vice chairman of the association shall sign at the bottom of Form ACP-9 (original and all copies) in the spaces provided for their signatures. If there has been a change in the office of chairman, vice chairman, or secretary of the association since the submission of Forms ACP-9 and ACP-10 for the previous period, the State office shall be notified of such change in order that there may be no questions concerning the certification of Form ACP-9. Such notification shall be in the form of a statement signed by two members of the county committee. If Form ACP-9 is signed by the acting secretary there must be attached a statement by two members of the county committee indicating that such person is authorized to sign as acting secretary.

4. Forms ACP-11 and ACP-12—Receipt Schedule and Individual Receipt

a. Purpose.—Forms ACP-11 and ACP-12 shall be used to obtain a receipt from all payees who receive payment for personal services, travel, supplies, rent, or equipment from the association.

b. Preparation of Forms.—(1) **NUMBER OF COPIES.**—Prepare Form ACP-11 in quintuplicate (original and four copies). Retain one completely signed copy and forward the original and three copies

to the State office, including the completely signed original and one copy certified by the association treasurer. Prepare separate sheets of Form ACP-11 for cases covering supplemental claims and re-claims. Prepare Form ACP-12 in duplicate (original and one copy). Retain the copy and forward the original to the State office.

(2) **FILL IN THE HEADING OF FORM ACP-11 AS FOLLOWS:** (a) Enter after the words "Receipt No." the statement number appearing on Forms ACP-9 and ACP-10 which lists the items for which receipts are to be obtained.

(b) Enter after the words "Code No." the State and county code.

(c) After the names of the payees have been typed on Form ACP-11, number the sheets thereof consecutively beginning with number 1. Enter the number of each sheet after the words "Sheet No."

(d) Enter after the words "Total sheets" the number of sheets of Form ACP-11, prepared for the month.

(e) Enter above the words "Agricultural Conservation Association or Committee of Producers" the name of the county association.

(f) Enter over the word "County" the name of the county in which the association is located.

(g) Enter over the word "State," the name of the State in which the association is located.

(h) Enter after the word "Date," the date on which Form ACP-11 is prepared.

(i) Enter in the blank space, after the words "from" and "to" respectively, the first and last day of the period covered by Form ACP-11. Such period shall be the same as that covered by Forms ACP-9 and ACP-10 upon which the items were claimed.

(3) **FILL IN THE BLANK SPACES OF FORM ACP-12 AS FOLLOWS:** (a) After the words "Received of" enter the name of the treasurer of the association.

(b) After the words "treasurer of the" enter the name of the association.

(c) Enter over the word "County" the name of the county in which the association is located.

(d) Enter over the word "State" the name of the State in which the association is located.

(e) Enter after the words "the sum of" the amount of the claim due the payee as shown on the approved Forms ACP-9 or ACP-10. For example "eight and $\frac{23}{100}$."

(f) Enter after the words "during the month of" the name of the month and the year shown on Forms ACP-9 and ACP-10 upon which the claim was listed.

(g) Enter over the word "Amount" the amount of payment due the payee. For example "\$8 $\frac{23}{100}$."

(h) Enter over the word "Date" the date the Form ACP-12 was prepared.

(i) The payee will sign the blank space over the words "Payment received by" and if he is acting in a representative capacity he will enter his title over the words "Title or identification."

(4) **NAMES AND AMOUNTS.**—Starting with sheet number 1 of Form ACP-10, enter on Form ACP-11 in the same order as the names appear on Form ACP-10 the name of each person for whom a claim has been made for administrative expenses, and enter in the second

column of Form ACP-11 the approved amount of expenses for such person as shown on the copies of Forms ACP-9 and ACP-10 returned by the State office. Continue through all sheets of Forms ACP-10 and ACP-9 until all names and amounts have been listed on Form ACP-11. Where an asterisk (*) appears opposite an amount in column 9 of Forms ACP-9 or ACP-10, enter on Form ACP-11 the amount shown on Forms ACP-9 or ACP-10 as submitted. However, if an entry has been corrected in red ink, use the corrected entry.

(5) **DISBURSEMENT OF FUNDS.**—When a United States Treasury check for county association expenses is received by the treasurer of the association, he should immediately deposit the check in the association account in the bank and draw individual checks to the payees listed on the receipt schedule (Form ACP-11). In the preparation of individual checks to the payees listed on the Receipt Schedule Form ACP-11, it is suggested that the system of numbering Forms ACP-9 and ACP-10 be extended to the individual checks. For example, check number one issued in connection with the September 1939 expense account would be numbered 39-9-1, the second check 39-9-2, etc. The entry should be made in the space provided for the check number. If there are a large number of checks to be written, an arrangement shall be worked out by the treasurer and secretary, whereby all checks will be written and ready for the treasurer's signature prior to the receipt of the treasury check. When the treasury check has been deposited, checks due all payees (except payees who died or are absent from the county) shall be distributed immediately and all receipts obtained therefor.

(6) **SIGNATURES.**—(a) *Checks delivered in person.*—When a check is delivered to a payee, obtain his signature in the right-hand column of the original and first copy of Form ACP-11. Care shall be exercised to make certain that the payee signs Form ACP-11 in the same style as his or her name appears in the first column of Form ACP-11 and in the same style as his or her name appears on Forms ACP-9 or ACP-10. For example, if the name on Form ACP-10 is "Agnes Doe" sign Form ACP-11 "Agnes Doe" and not "A. Doe," "Mrs. James Doe," or "A. D. Doe."

(b) *Checks for county association expenses sent through the mail.*—(1-a) In all cases where a check for county association expenses is mailed to a payee, the original and one copy of Receipt Form ACP-12 should accompany the check. The payee should be requested to sign both copies of Form ACP-12 and to return them to the treasurer as soon as possible.

(2-a) If the copies of Form ACP-12 are properly signed and returned, a notation shall be entered on Form ACP-11 in the following form: "See Form ACP-12 attached."

(3-a) If the payee does not return a Form ACP-12 properly signed, the canceled check may be used in lieu thereof. In such cases the canceled check shall be securely fastened to the original Form ACP-11, and a notation shall be inserted in the right-hand column of Form ACP-11 in the following form: "Canceled check No. — attached." In such cases a typewritten copy of the canceled check should be retained in the county files. Such duplicate check

shall not be signed, but the name of the treasurer shall be typed in the space provided for his signature.

(c) *Check for services or goods delivered to a representative of payee.*—(1-a) In many cases a person other than the payee is authorized to receive payments on behalf of a payee and to sign receipts therefor. In such cases there must be evidence authorizing the representative of the payee to receive such checks. In the case of an agent there must be a power of attorney, authorizing the agent to receive the check. The agent shall sign Form ACP-11 as follows:

"THOMAS A. BROWN,
By MARY BROWN."

A power of attorney is not required in the case of claims other than claims for personal services and travel, submitted in the name of an individual but for which the check is delivered to and receipt is signed by some other person whom the treasurer believes to have authority to act for the claimant. In such cases the person receiving the check for the payee will sign Form ACP-11 or Form ACP-12 as above. The following is a sample copy of a power of attorney which may be used to authorize a person to receive a check on behalf of the payee:

POWER OF ATTORNEY

----- 193--

(Date)

I hereby authorize ----- to receive a
check for \$-----, drawn payable to me by the treasurer of the
----- County Agricultural Conservation Association for
(Name)
services performed during ----- and to sign a receipt
(Month—Year)
therefor in my behalf.

Signed-----

(2-a) If the payee died or has been declared incompetent and someone has been authorized to receive payments in his behalf, a certified copy of the court order shall be attached to the original Form ACP-11. The short certificate Form AAA-327 may be used for this purpose. The representative authorized by the court shall sign Form ACP-11 in the following style:

"THOMAS A. BROWN ESTATE,
By C. B. BROWN, *Executor.*"

(3-a) *Corporations or firms.*—No authorization is necessary in cases where a check is delivered to an officer or employee of a corporation or firm. In such cases the recipient of the check shall sign the Form ACP-11 in the name of the corporation or firm followed by his own name and title. For example:

"JOHN JONES PUBLISHING COMPANY,
By JAMES SMITH, *Treasurer.*"

(4-a) *Garnishment Proceedings.*—No court has jurisdiction to issue an order directing the treasurer of the county association to pay over amounts of money due an employee of the association to

a judgment creditor, and no such judgment will be recognized, since the check and funds are in the control of the Government until the check has been negotiated by the payee. Attempts to obtain such orders of court will be resisted by the respective United States attorney, if brought to the attention of the North Central Division in time, as an obstruction to the operation of a local instrumentality of the Federal Government.

(5-a) In all cases where a power of attorney or court order is necessary, it is suggested that an additional copy of the power of attorney or court order be obtained and that such copy be retained in the county office. The original of such forms shall be forwarded with the original Form ACP-11.

(d) *Signatures by mark.*—All signatures by mark "X" on Forms ACP-11 or ACP-12 must be witnessed by two witnesses.

(e) *Check cannot be delivered.*—In some cases it may be impossible to disburse funds in connection with claims appearing on Forms ACP-9 and ACP-10. For example, if the payee has left the county without leaving a forwarding address or has not given anyone a power of attorney to receive his check and give a receipt therefor, or if the payee died or was declared incompetent and no representative has been appointed to administer his estate, or some other event has happened which makes it impossible to deliver the check to the payee, an explanation shall be given either on Form ACP-11 or on a memorandum attached to Form ACP-11, indicating the reason why the check cannot be delivered to the payee. Delete the name of such payee and the amount appearing opposite his name on Form ACP-11 by drawing a line through such entries in such a manner that the name and amount remain legible.

(f) *Receipts for previous months.*—If it was impossible to deliver a check to a payee during a previous month and if such check was delivered during the current month and a receipt obtained therefor, the name of such payee shall not be entered on Form ACP-11 for the current month. In such cases a separate Form ACP-11 shall be prepared and marked "40-1-Supp.," or "40-2-Supp.," etc., as the case may be. The entry in the space following the words "the period from" shall be the name of the month shown on Forms ACP-9 or ACP-10 upon which the claim was approved for payment.

(7) **TOTALS.**—(a) Where signatures have been obtained for all payees listed on Forms ACP-9 and ACP-10 for a single month the total shall be obtained for all amounts appearing in the second column of Form ACP-11, such total to be entered on the last line of the last sheet of Form ACP-11. The Form ACP-11 shall be attached to the voucher (Form ACP-8) and the expense statements (Forms ACP-9 and ACP-10) for the current month when such forms are forwarded to the State office, unless the State office has requested that Form ACP-11 be transmitted immediately upon completion of such form.

(b) In cases where signatures have been obtained for most of the payees listed on Form ACP-11 and where it is possible to obtain the signatures of the remaining payees within 60 days after approval of Forms ACP-9 and ACP-10, the Form ACP-11 shall not be forwarded to the State office until all such signatures have been obtained.

(c) In cases where all signatures have been obtained, except those which cannot be obtained within a 60-day period, a total shall be obtained for all amounts shown on Form ACP-11 for which receipts have been obtained. The remaining entries on Form ACP-11 will be deleted and a memorandum of explanation covering such deleted items, indicating the reason why receipts could not be obtained from the payees, shall accompany Form ACP-11 to the State office. Whenever the name of a payee and the amount appearing opposite his name on Form ACP-11 is deleted by drawing a line through such entries it is important that the total in column (2) on the sheet on which the name appears, the total carried forward to the next sheet and the grand total on the top sheet, be corrected to show only the amount which has been receipted for. The correction must be made on the original of Form ACP-11 and all copies of the form.

NOTE.—If a check issued in payment of association expense has not been presented for payment at the expiration of 60 days after the date of issuance, the association treasurer will issue a "stop payment" notice to the bank and will attach to the stub of such check the bank's written receipt of such "stop payment" notice. The amount of the check will then become an unobligated balance. Should the claim subsequently be presented it may be resubmitted as a supplemental claim.

(d) When signatures of payees have been obtained on supplemental Forms ACP-11, a **separate total** shall be obtained for each supplemental Form ACP-11. For example, if during the month of June signatures were obtained for obligations incurred in March, April, and May, a separate supplemental Form ACP-11 shall be prepared for each month. Such supplemental Forms ACP-11 shall be forwarded to the State office with the current voucher.

(8) VERIFICATIONS.—When all signatures have been obtained on Form ACP-11 every entry shall be very carefully examined to ascertain that it meets with the requirements hereinbefore set forth. It is suggested that every precaution be taken to avoid suspensions in the State office since such suspensions require many changes both in the voucher (Form ACP-8) and in the Receipt Schedule (Form ACP-11).

(9) THE CERTIFICATION.—The signature of the treasurer shall be entered on the original and first and second copies of Form ACP-11 in the space provided therefor. The treasurer's name shall be typed on the remaining copies. It is very important that this signature be identical with the name of the treasurer as it appears on the official records of the association. If more than one sheet of Form ACP-11 is required the treasurer shall sign the original and first and second copies of each sheet.

5. Forms ACP-8 and ACP-8a—Public Voucher for Payments to Agricultural Conservation Associations or Committees of Producers

(a) **Purpose.**—This form is the voucher used to certify county association expense payments. Payments are certified in favor of the treasurer of an association for distribution to the persons who are entitled to receive such payments.

(b) **Preparation of form.**—(1) **NUMBER OF COPIES.**—Prepare Form ACP-8 in quintuplicate (original on Form ACP-8 and four copies on Form ACP-8a). Retain one copy of Form ACP-8a in the

county office and forward the original (Form ACP-8) and three copies of Form ACP-8a to the State office.

(2) **FILL IN THE HEADING ON FORM ACP-8 AS FOLLOWS:**

a. Make no entry after the letters "D. O. Vou. No."

b. Enter, after the word "No." in the upper right-hand corner of the form, the statement number appearing on Forms ACP-9 and ACP-10, such number to be followed by the name of the month. Enter immediately below such number the State and county code. For example,

"40-2, February"
(33-062)

"40-3, March"
(33-062)

and so forth.

c. Enter opposite the title "U. S. Department of Agriculture, A. A. A.," the words "North Central Division."

d. Make no entry after the word "Appropriation."

e. Enter after the words "The United States, Dr., To" the name of the treasurer of the association, followed by the abbreviation "Treas.," the name of the county, and the abbreviation "Co. A. C. A." For example, "John A. Doe, Treas., Adams Co., A. C. A." The name of the treasurer must agree exactly with his name as it appears on the official records of the association.

f. Enter opposite the word "Address," the address of the association. The address shall include the post office box number or the street number of the building or any other designation which will assist in locating the association office.

(3) **FILL IN THE ENTRIES IN THE BODY OF FORM ACP-8 AS FOLLOWS:** a. Change the language of line 6 to read as follows: "Amount of expenses for period (as per Form ACP-9, revised, attached)."

(4) For the purpose of illustrating the procedure for making the entries on lines 1 through 7 of Form ACP-8, the following example will be used:

Date submitted..... Month covered.....	4-5-39 March	5-3-39 April	6-4-39 May	7-4-39 June	8-3-39 July	9-2-39 August
1. Balance to be accounted for:						
(a) Unexpended balance, previous voucher.....	\$ 0	\$ 0	\$ 20.00	\$ 73.00	\$ 18.00	\$ 400.00
(b) Checks received.....	0	¹ 500.00	¹ 600.00	0	¹ (392.00) ¹ (690.00)	¹ 600.00
(c) Collections.....	0	0	3.00	10.00	0	0
(Total).....	0	500.00	623.00	83.00	1,100.00	1,000.00
2. Expenditures this period (as per Form ACP-11 and Form ACP-12 attached).....	0	480.00	550.00	65.00	700.00	1,000.00
3. Amount of payments unexpended (L-1 minus L-2).....	0	20.00	73.00	18.00	400.00	0
4. Amount of unpaid obligations.....	0	20.00	65.00	400.00	400.00	0
5. Amount of unobligated balance (L-3 minus L-4).....	0	0	² 8.00	² -382.00	0	0
6. Amount of expenses for period (as per Form ACP-9 attached).....	500.00	600.00	400.00	700.00	600.00	700.00
7. Amount of payment required (L-6 minus L-5).....	500.00	600.00	392.00	1,082.00	600.00	700.00

¹ No. of check and name of disbursing officer must also be shown.

² \$8.00-\$3.00 collection, \$5.00 overclaim.

³ -\$382.00— Check for May in the amount of \$392.00 not received and \$10.00 collection results in a minus unobligated balance of \$382.00.

(5) **FOLLOWING THE EXAMPLE GIVEN ABOVE, FILL IN THE BLANK SPACES IN LINES 1 THROUGH 7, AS FOLLOWS:** (a) Enter on line 1 (a)

the same entry which appears in line 3 of Form ACP-8 for the previous month, or if Form ACP-37 was prepared for the previous month, the entry in line 3, Section II of Form ACP-37 should be shown; for example, the entry on line 1 (a) for the March Form ACP-8 is zero. The entry for the April voucher is zero. The entry for the May voucher is \$20.00, which entry is the same as the entry appearing on line 3 of the April voucher.

(b) Enter on line 1 (b) the check number and the amount of the check received by the treasurer of the association for expenses approved on the voucher for the previous month. The name of the disbursing officer who drew the check for association expenses shall also be shown on line 1 (b). In the example above, the entry on line 1 (b) of the March voucher is zero; the entry on the April voucher is \$500.00; the entry on the May voucher is \$600.00; the entry on the June voucher is 0; the entries on the July voucher are \$392.00 and \$690.00, and the entry on the August voucher is \$600.00. It will be noted that the entry on line 1 (b) for the June voucher is zero. This is due to the fact that the check covering administrative expenses for the month of May had not yet been received by the treasurer by the time the June voucher was prepared. The entries on line 1 (b) for the July voucher show that the checks for May and June expenses were both received during the previous month; therefore, a separate entry is shown on line 1 (b) for each check. The amount of the check should agree with the amount shown on line 9 of the copy of Form ACP-8 for the previous month which was approved by the State office and returned to the association. If the disbursing office sends a check which is in an amount other than that appearing on line 9 of Form ACP-8, return the check to the State office with a request that the disbursing office issue a check in the correct amount. When the check is returned to the State office, enclose a copy of Form ACP-8 and a copy of Form ACP-37 if such form was prepared, to assist the disbursing office in locating and correcting the error. The disbursing office will cancel the erroneous check immediately upon receipt thereof and will issue and mail to the treasurer of the association a check in the correct amount.

(c) Enter on line 1 (c) the amount of collections made by the treasurer of the association since the date that the last voucher was submitted to the State office. Collections may arise from:

(1-a) Service, sealing, or insurance fees collected in connection with commodity loan programs.

(2-a) Funds transmitted by Commodity Credit Corporation in connection with storage of corn.

(3-a) Collections in connection with grants of aid.

(4-a) Collections from sale of aerial enlargements.

(5-a) Collections from sale of old equipment or other property which the State committee has authorized to be sold.

(6-a) Refund of overpayments made to persons or firms listed as claimants on Forms ACP-9 and ACP-10. In all cases where an amount is shown on line 1 (c) arising from a refund of an overpayment, there must be attached to Form ACP-8 a statement explaining each collection in detail giving the following information:

(a-1) The name of the payee and the program with respect to which the association made payment to him.

(a-2) The sheet number, line number, and statement number of Forms ACP-9 and ACP-10 on which claim was listed.

(a-3) The amount paid to him in error and the amount of the collection.

(a-4) The reason why the collection was made. For example, a June voucher shows a collection of \$10. An explanation similar to the following shall be prepared:

Payee, John J. Doe—Crop Insurance Adjuster. Sheet 5, line 3, Form ACP-10, Statement No. 39-2, February: \$10 excess payment made and \$10 collected. Error was discovered on Form NCR-County No. 12 showing that John J. Doe did not perform services on February 7 and 8 as shown on Forms ACP-9 or ACP-10 for February 1939. The amount of the collection also appears on line 5 as part of the unobligated balance.

A composite memorandum covering all collections made during the month should be prepared in triplicate and all copies signed by the treasurer and approved by the chairman of the county committee. The original should be attached to the original Form ACP-8, the first copy attached to the copy of Form ACP-8a retained in the State office, and the second copy attached to the copy of Form ACP-8a retained in the county association office. Such memorandum shall be similar to the following and will account for the total amount of collections shown in line 1 (c):

County _____
State _____
Month of _____, 19____

Explanation of All Collections Shown on Line 1 (c) of Form ACP-8 for the Above Month

Amount of commodity loan fees collected.....	\$-----
Amount received from Commodity Credit Corporation in connection with storage corn.....	\$-----
Amount of collections for grants of aid.....	\$-----
Amount of collections for aerial enlargements.....	\$-----
Amount received from sale of old equipment ¹	\$-----
Amount arising from a refund of an overpayment ¹	\$-----
Other collections ¹	\$-----
Total.....	\$-----

I hereby certify that the collections listed hereon are true and correct and constitute all collections received by me during the above month.

Signed _____,
Treasurer.

Approved:

Chairman.

¹If a collection is made for any of these items an explanation of each separate collection should be made hereon or on a memorandum attached hereto.

NOTE.—Crop Insurance premiums and marketing quota penalties collected shall be kept entirely separate from other funds of the association and shall in no instance be entered on line 1 (c) of Form ACP-8 or Form NCR-County No. 9, Revised, or be handled through the regular bank account of the association.

Complete information concerning amounts collected as service fees, sealing fees, and insurance fees in connection with commodity loan programs will be reported to the State office on Forms 39-WL-4

(County Committee Report of Wheat Loans Certified), 39-Corn Loan-4 (County Committee Report of Corn Loans Extended or Renewed), and similar forms issued by the Division in connection with the Commodity Loan Programs. So far as practicable these forms should be mailed to the State office at the same time Form ACP-8 and related forms are mailed.

d. Enter in the space following the "\$" sign on line 1 (c) of Form ACP-8, the total of the entries shown on lines 1 (a), 1 (b), and 1 (c).

e. Enter on line 2 the amount for which receipts are being submitted to the State office with the current voucher or for which Forms ACP-11 have been transmitted to the State office since the previous Form ACP-8 was submitted. This amount will be the total appearing on Form ACP-11, for which acceptable receipts have been obtained. If supplemental Forms ACP-11 are submitted with the Form ACP-11 for the previous month, enter on line 2 of Form ACP-8 the sum of the acceptable receipts on all supplemental Forms ACP-11 and the acceptable receipts on Form ACP-11 for the previous month. When an overclaim on Forms ACP-9 or ACP-10 is discovered before payment has been made to the payee and before a receipt for the amount of the original claim has been signed by the payee, the amount of the receipts for the month will be less than the amount approved on Forms ACP-9 and ACP-10. The balance which is unexpended because of the overclaim will be included on line 3 as an unexpended balance and on line 5 as an unobligated balance. If there is an overclaim and a collection for a single month, an explanation of the entries on line 2 and line 5 shall be given in the following form:

Re: Explanation of collection, overclaim, and unobligated balance on May voucher.

Line 1 (c)—COLLECTION

- (a) Payee, Mary A. Jones—Agricultural Conservation Program.
- (b) Sheet 4, Line 7, Form ACP-10, Statement No. 39-3, March.
- (c) \$3.00 excess payment made and \$3.00 collected.
- (d) Mary A. Jones did not work on March 4 as reported on Form ACP-10.

OVERCLAIM

- (a) Payee, Ben Davis Supply Co.
- (b) Sheet 5, line 12, Form ACP-9, Statement No. 39-4, April.
- (c) Claim for \$5.00 for two quires of stencils canceled when stencils proved unsatisfactory and were returned before payment was made.

UNOBLIGATED BALANCE

(1) Collection—Error on Form ACP-10_____	\$3.00
(2) Overclaim—Merchandise returned_____	5.00
Unobligated balance_____	8.00

(1-a) If receipts were obtained for the full amount approved on the previous voucher, the total amount of such receipts shall be entered on line 2.

(2-a) If receipts have not been obtained for the total amount which was approved on the previous voucher, but if it is possible to

secure the remaining receipts within the 60-day period next following the date of approval of the previous voucher, the amount of such receipts shall not be entered on line 2 and the receipts for the funds disbursed shall not be forwarded to the State office with the current vouchers, but shall be retained in the county office until the remaining receipts have been obtained. In such a case a zero shall be entered in line 2 of Form ACP-8. The Form ACP-11 shall be forwarded to the State office in support of the entry in line 2 of a succeeding voucher.

(3-a) If receipts have not been obtained for the full amount approved on the previous voucher, and if it will not be possible to secure all of the receipts within the 60-day period next following the date of approval of the previous voucher, the total amount for which receipts have been obtained shall be entered on line 2. Of course, in this type of case it will be necessary to give an adequate explanation indicating the reason why the remaining receipts could not be obtained. In the example previously shown, of the \$500.00 received for March expenses, \$480.00 was disbursed and acceptable receipts obtained therefor. The entry of \$480.00 is shown on line 2, leaving an unexpended balance of \$20.00, with \$20.00 of obligations remaining unpaid. During the next month receipts were not obtained for the \$20.00, but receipts were obtained for \$550.00 of the \$600.00 of the April expenses, so that the entry on line 2 shows \$550.00. The entry on line 2 for the June voucher shows \$65.00, which is composed of \$20.00 for the March expenses and \$45.00 (\$50.00 minus \$5.00 overclaim) for the April expenses. Receipts of these amounts are shown on supplemental Forms ACP-11 attached to the June voucher. The entry on line 2 for the July voucher shows \$700.00 which covers the \$700.00 of expenses for June. The entry on line 2 for the August voucher shows \$1,000.00, \$400.00 of which covers expenses for May and \$600.00 of which covers expenses for July.

f. The entry on line 3 shall be obtained by subtracting from the total on line 1 the entry on line 2.

g. Enter on line 4 the amount of all obligations which are listed on approved Forms ACP-9 and ACP-10 for all months previous to the month covered by the current voucher, for which acceptable receipts have not been submitted to the State office or which are not attached to the current voucher and which are still due at the time the current voucher is submitted. The amount of unpaid obligations shall not include any expenses previously submitted and disallowed nor shall there be included any amounts which have been allowed but which have been found to be overclaims before payment was made. If the treasurer has disbursed all of the funds received in connection with the voucher for the previous month, but has not received receipts for all of such amounts, and if the receipts covering the expenditures of the previous month are being withheld in the county office and have not been submitted with the current voucher, the total of all expenditures made during the previous month will be shown as unpaid obligations on line 4 notwithstanding that all or part of the funds have already been disbursed and receipts have been obtained for the greater part of such expenditures. If receipts have been submitted for all except one or two payees, and if receipts for such payees could not be obtained within the 60-day period, the amount for which such receipts could not be obtained will be included as unpaid obligations

of the association. The amount to be shown on line 4 will be the total of all approved amounts shown in column (9) of Forms ACP-9 and ACP-10 for all months prior to the month covered by the current voucher, less the amounts which have been accounted for in one of the following ways:

(1-a) By being included in the amount entered on line 2 of a previous Form ACP-8 supported by acceptable receipts and approved by the certifying officer.

(2-a) By being included in the amount entered on line 2 of the current voucher and supported by an acceptable receipt.

(3-a) By being included as an overclaim and as a part or all of the unobligated balance entered on line 5 of the current or a prior voucher and supported by the required memorandum of explanation showing the nature and amount of the overclaim. For example, the entry on line 4 for the March voucher is zero. This is due to the fact that no obligations of the association have yet been approved. The entry on line 4 of the April voucher is \$20.00, which is derived by subtracting from the amount of obligations approved for the month of March (\$500.00) the amount of acceptable receipts which were submitted to the State office (\$480.00). The entry on line 4 for the May voucher is \$65.00. This amount is derived by subtracting from the amount of expenses approved on the March and April vouchers (\$1,100.00) the amount of acceptable receipts which were submitted to the State office (\$1,030.00), and by subtracting from the result so obtained the amount of overclaims which have been discovered since March 1, 1939 (\$5.00). The entry on line 4 for the June voucher is \$400.00, which is derived by subtracting from the total approved expenses (\$1,500.00) the amount of acceptable receipts submitted to the State office (\$1,095.00), and by subtracting from the result so obtained the amount of all overclaims (\$5.00). The entry for the July voucher is \$400.00, which is derived by subtracting from the total approved expenses for months previous to July (\$2,200.00) the amount for which acceptable receipts have been submitted to the State office (\$1,795.00) and by subtracting from the result so obtained the amount of all overclaims (\$5.00). The entry on line 4 for the August voucher is zero, which is derived by subtracting from the total approved expenses (\$2,800.00) the amount for which acceptable receipts have been obtained (\$2,795.00) and by subtracting from the amount so obtained the amount of all overclaims (\$5.00).

h. Enter on line 5 the difference between the entries on line 3 and line 4. If the entry on line 3 is larger than the entry on line 4, enter on line 5 the result obtained by subtracting from the entry on line 3 the entry on line 4. If the entry on line 4 is larger than the entry on line 3, enter on line 5 the result obtained by subtracting from the entry on line 4 the entry on line 3, such difference to be preceded by a minus sign (-). Special care shall be exercised to determine that the entry on line 5 is correct and that if a minus sign (-) is necessary, such minus sign (-) has been properly entered. An entry will appear on line 5 only when one or more of the following situations exist:

(1-a) Collections have been made.

(2-a) Overclaims have been discovered on Forms ACP-9 and ACP-10 before payment was made.

(3-a) The check for a prior month has not been received.

(4-a) The entry on line 9 of Form ACP-8 for the previous month was less than the amount required to pay all approved obligations of the association, as shown on copies of Forms ACP-9 and ACP-10 returned by the State office. If either of cases (a) or (b) occurs separately, the entry will be a positive figure. Whereas if (c) or (d) occurs without (a) or (b) the entry will be preceded by a minus sign (-). Where a combination of the situations described under (a), (b), (c), and (d) exists, the entry may be either a positive figure or a negative figure, depending upon the portion of the total entry attributable to each cause. In the example case there are entries on line 5 of the May and June vouchers. The \$8.00 entry, on line 5, of the May voucher is due to a \$3.00 collection and a \$5.00 overclaim. The entry on line 5 of the June voucher is due to the \$10.00 collection which was made and the failure to receive the \$392.00 check for May expenses. The collection would make a positive \$10.00 and the failure to receive the check would make a negative \$392.00, with a net result of a negative \$382.00.

i. Enter on line 6 the correct total of column 9 of Form ACP-9 for the current month.

j. Enter on line 7 the result obtained by subtracting from the entry on line 6 the entry on line 5. If the entry on line 5 is preceded by a minus sign (-), the entry on line 7 will be equal to the sum of the entries on lines 5 and 6, disregarding the minus sign (-). For example, the expenses for May are \$400.00 and there is an unobligated balance of \$8.00, leaving a net total of \$392.00, which represents the additional funds necessary in order to liquidate the indebtedness of the association for all approved expenses up to and including the month of May. It will be noted that when the June voucher was submitted to the State office, the check for May expenses had not yet been received in the county office, that a collection of \$10.00 had been made, and that the unpaid obligations are \$400.00, leaving an unobligated balance on the June voucher of \$382.00, preceded by a minus sign (-). This means that the association has a deficiency of \$382.00 carried from the previous month and that the payments necessary to liquidate the obligations of the association will be \$382.00 in addition to the June expenses. The expenses for June are \$700.00. Therefore, the treasurer will need \$1,082.00 to liquidate the expenses of the association.

k. If the entry on line 5 is not preceded by a minus sign (-) and exceeds the entry on line 6, the entry on line 7 should be the result obtained by subtracting from the entry on line 5 the entry on line 6 and entering a minus sign (-) in front of the result. Thus, if the entry on line 5 was \$1,500.00 and the entry on line 6 was \$1,000.00 the entry on line 7 should be -\$500.00.

l. Make no entries following the words "Approved for \$-----" and over the words "State executive officer."

m. When Form ACP-8 has been verified by the chairman or vice chairman, and by the secretary or acting secretary, they shall sign all copies of Form ACP-8 in the place provided for their signatures.

n. Make no entries below the double line over the words "Payee must not use this space."

Erasures and Corrections.—All erasures or corrections appearing on Forms ACP-8, ACP-9, ACP-10, or ACP-11 must be initialed by one of the persons in the county office who certifies such form.

Part XIII. SUMMARY REPORT FORMS**PROCEDURE FOR USE OF FORM NCR-COUNTY NO. 7, REVISED,
REPORT BY PROGRAMS OF COLLECTIONS AND EXPENSES**

1. Purpose.—This form shall be used by the county association to report collections made and estimates of expenses incurred in connection with the administration of each program during the month covered by the report. The data on Form NCR-County No. 7, Revised, will be used in analyzing and comparing expenses of county associations and in determining the rate to be used in making deductions from payments for county association expenses.

2. Preparation of Form.—(a) **NUMBER OF COPIES.**—Prepare Form NCR-County No. 7 in triplicate (original and two copies).

(b) **PREPARATION OF HEADING OF FORM.**—Enter in the upper right-hand corner in the spaces provided therefor the name of the State and the county and the month covered by the report.

(c) **PREPARATION OF BODY OF FORM.**—Make no entries in column (b) on lines 4, 5, and 6. Enter on line 2, column (b), the total of service, sealing, or insurance fees collected as reported on Form ACP-8 for the Corn Loan Program for the month for which Form NCR-County No. 7 is being prepared. Enter on line 8, column (b), the total amount transmitted to the association by the Commodity Credit Corporation in connection with storage of corn. Enter on line 3, column (b), the total of service fees collected as reported on Form ACP-8 for the Wheat Loan Program for the month for which Form NCR-County No. 7 is being prepared. Enter on line 7, column (b), the total of service-fee collections reported on Form ACP-8 for the Rye Loan Program for the month for which Form NCR-County No. 7 is being prepared. If any other commodity-loan program is in effect in the county, enter the name of such program in column (a), on line 9, and enter the total of the service fees collected on the same line in column (b). Enter on line (1), column (b), the amount of all collections other than commodity-loan collections reported on Form ACP-8 for the month for which Form NCR-County No. 7 is being prepared. For example, if during a month the total collections made were \$500.00 and the total of service, sealing, and insurance fees collected in connection with the Corn Loan Program was \$150.00 and the total of service fees collected in connection with the Wheat Loan Program was \$75.00, the entry on line (1), column (b), would be \$275.00, the entry on line (2), column (b), would be \$150.00, and the entry on line (3), column (b), would be \$75.00.

Collections of Crop Insurance premiums should not be entered on line (4), column (b), Form NCR-County No. 7.

Enter in column (c) opposite each program listed in column (a) the estimated amount of expenses for each program as approved by the chairman of the county committee on Form NCR-County No. 15 and claimed on Forms ACP-9 and ACP-10 for the month. Entries for column (c) for the Agricultural Conservation and Price Adjustment Programs will be taken from line 18 of Form NCR-County No. 15. Entries for all other programs will be taken from line 17 of such form.

Enter in line 12, column (c) the sum of entries in such column. The entry on line 12, column (c), must be the same as the total of column 9 of Form ACP-9 for the month.

Upon completion of entries in columns (b) and (c), the county committee should carefully review such entries and make such corrections as are necessary. The chairman and the secretary should sign all copies of the form in the spaces provided for their signatures.

Transmit the original and both copies of Form NCR-County No. 7 to the State committee with Form ACP-8 and related forms for the month. When the form is completed and approved in the State office, an approved copy of such form will be returned to the county office. If the State office does not approve the distribution of expenses made by the county committee as shown in column (c), the forms will be returned to the county without approval for a revision or satisfactory explanation of such distribution. Pending such revision or satisfactory explanation of the distribution of expenses, the Form ACP-8 and related forms will be suspended in the State office.

FORM NCR-COUNTY NO. 9, ITEMIZED REPORT OF ALL COLLECTIONS MADE AND DEPOSITED

1. **Purpose.**—This form will be used to record **all collections** (except collections of Crop Insurance premiums and marketing quota penalties) made by the county association and to furnish an itemized record of all deposits of collections made by the association.

2. **Preparation of Form.**—(a) **NUMBER OF COPIES.**—Prepare NCR-County No. 9 in duplicate. Retain the original in the county office. Attach the copy to the deposit slip, thereby eliminating the necessity of listing individual checks on the deposit slip. If the bank is not willing to accept the copy of NCR-County No. 9 in lieu of the individual listing of all checks included in the deposit it will be necessary to prepare only the original of Form NCR-County No. 9. If a copy of Form NCR-County No. 9 is requested by the State committee it will be necessary to prepare an additional copy.

(b) **ENTRIES.**—Enter in the first space in the upper right-hand corner the name of the county. Enter in the second blank space in the upper right-hand corner the name of the State. Enter in the third blank space in the upper right-hand corner the date that the deposit was made in the bank. Enter in the fourth blank space in the upper right-hand corner the number of the deposit slip. If more than one sheet is used for a single deposit enter "1" following the words "Sheet No." in the upper left-hand corner and number subsequent sheets consecutively. Enter in column (a) the date upon which the collection was received. Enter in column (b) the number of the receipt which was issued for such collection. If no regularly numbered receipt was issued for such collection, make no entry in column (b). Enter in column (c) the name of the person for whom the money was paid. Enter in column (d) the program with respect to which such payment was made. In entering the name of the program in column (d), such entry may be abbreviated. For example, the entry for the 1939 Wheat Loan Program could be "39WLP." If payment was made by check enter a check mark in column (e). If payment was made by cash enter a check mark in column (f). Enter in column (g) the total amount of the payment which was made. Enter on the

"total" line the sum of all collections which were made during the period covered by the Form NCR-County No. 9. After the form has been completed and reviewed, all copies should be signed by the treasurer in the space provided for his signature. It is suggested that entries in Form NCR-County No. 9 be made as collections are received.

FORM NCR-COUNTY NO. 14, MONTHLY SUMMARY OF MISCELLANEOUS EXPENSES

1. **Purpose.**—This form will be used to show the distribution by programs of the miscellaneous expenses incurred by an association.

2. **Preparation of Form.**—(a) **NUMBER OF COPIES.**—Form NCR-County No. 14 will be prepared in duplicate in the county office after expense statements Forms ACP-9 and ACP-10 have been completed. Forward the original to the State office with the related Form ACP-8 and retain the copy in the county office.

(b) **ENTRIES IN BODY OF FORM.**—The clerk preparing Forms ACP-9 and ACP-10 will fill in the name of the county, the State, the month and the year in the upper right-hand corner of Form NCR-County No. 14 and enter in column (i) the total amount claimed on Form ACP-9 for each item listed in the "Item" column. If necessary, additional items shall be entered in lines 7 to 12 inclusive. The clerk will then enter the correct total in column (i) and turn the form over to the county committee for completion. The county committee will enter by programs its best estimate of an equitable division of the cost of the miscellaneous items. The county committee should make certain that each program administered by the county association bears its fair share of miscellaneous expenses in connection with space, telephone, telegraph, postage, office supplies, equipment, and other miscellaneous expenses. If any equipment is rented or purchased specifically for use in connection with one program, all the expense of such equipment should be charged to such program. Upon completion of entries for each program, the correct totals should be entered in columns (a) through (h). The form should then be signed by the chairman of the county committee.

FORM NCR-COUNTY NO. 15, MONTHLY SUMMARY OF ASSOCIATION EXPENSES

1. **Purpose.**—This form will be used in the preparation of Form NCR-County No. 7.

2. **Preparation.**—After all Forms NCR-County No. 12 and NCR-County No. 13 for the month have been received in the county office and Form NCR-County No. 14 has been completed, and the entries and computations on such forms have been verified, Form NCR-County No. 15 will be prepared in duplicate under the direction of the county chairman. It is very important that this form be prepared correctly since data from this form will be carried forward to Form NCR-County No. 7. The original of this form will be transmitted to the State office with Form ACP-8 and related forms and the copy retained in the county office.

In the case of all time and travel under Group B, it will be necessary for the county committee to determine a percentage figure to be applied to the total claimed for such time and travel on Forms

NCR-County No. 12 and NCR-County No. 13 to arrive at the amount to be charged to each program. The percentage distribution by programs should be arrived at on the basis of the approximate amount of time and travel devoted to each program by all officers and employees of the association as a group.

Entries in line 1, county committeemen.—Generally all time and travel for county committeemen will have been shown on Forms NCR-County No. 12 and NCR-County No. 13 for the month of the report under the Agricultural Conservation Program with the title "County Committeeman" followed by "B." The county committee may estimate that 50 percent of all time and travel of county committeemen was devoted to the Agricultural Conservation Program; 20 percent to the Corn Loan Program; 20 percent to Crop Insurance, and 10 percent to the Sugar Beet Program. The total amount spent for personal services for all county committeemen should be determined by adding the totals for individual committeemen on Form NCR-County No. 12. Fifty percent of such total should then be entered in line 1, column (b), under the Agricultural Conservation Program; 20 percent in column (c) under Corn Loan Program; 20 percent in column (e) under Crop Insurance Program, and 10 percent in column (f) under Sugar Beet Program. The total for all county committeemen should be entered in column (h).

The amount spent for travel of county committeemen as shown on Form NCR-County No. 13 should be distributed on the same basis, making entries in columns (i), (j), (k), (l), (m), and showing the total in column (o).

Entries in line 2, community committeemen.—The total earned by community committeemen for each program under Group A work should be determined by adding the totals for individual community committeemen on Form NCR-County No. 12. Likewise, the amount earned on Group B work by community committeemen as shown on Form NCR-County No. 12 should be obtained by totaling the amounts for all individual committeemen on such forms. Such total should be distributed by programs according to the percentage worked out by the county committee, and the sum of the amounts under Group A and Group B should be entered in the columns for the separate programs. The total for personal services for community committeemen should be entered in column (h).

Entries in lines 3 and 4, secretary and treasurer, respectively.—Generally the work of the secretary and the treasurer is Group B work and entries in these lines should be handled in the same manner as entries in line 1, county committeemen.

Entries in lines 5 and 6, chief clerk or office manager, and office assistants, respectively.—The work of the chief clerk, office manager, and office assistants is partly Group A and partly Group B work and entries in these lines should be made in the same manner as described under community committeemen.

Entries in lines 7, 8, and 9, farm reporters, performance supervisor, and chiefs of ground control, respectively.—The work under these titles is generally Group B work and entries in these lines should be handled in the same manner as entries for county committeemen. The entry in line 9 should also include expenses for farm reporters ground control.

Entries in line 10, range.—The work of range inspector and assistant range inspector will have been entered in column (c) of Form NCR-County No. 12, and should be entered in column (b), line 10 of Form NCR-County No. 15. All work of persons working on the Range Program under any titles other than range inspector or assistant range inspector will have been listed under such titles on Form NCR-County No. 12 and should not be entered on line 10 of Form NCR-County No. 15.

Entries in line 11, commodity loan inspectors.—The entries under this title on Form NCR-County No. 12 will all be Group A entries and the totals for all corn-loan inspectors and wheat-loan inspectors should be carried directly to line 11 in columns (c) and (d), respectively.

Entries in line 12, crop insurance.—Entries for this program will include only Group A entries since all work and travel on crop insurance was entered in the crop-insurance column on Form NCR-County No. 12 and Form NCR-County No. 13. The totals for persons working under crop insurance titles, such as crop-insurance representative and crop-insurance adjuster, should be carried forward to line 12, column (e), and the total of travel under such titles to column (1) of this form.

Entries in line 13.—This line is available for any additional titles which may be used in the county.

Entries in line 14, Totals of personal services.—Enter the correct totals for each of the columns (b) through (h) on this line.

Entries in line 15, Total of automobile travel.—

Enter in column (b) the total of the entries in column (i).

Enter in column (c) the total of the entries in column (j).

Enter in column (d) the total of the entries in column (k).

Enter in column (e) the total of the entries in column (l).

Enter in column (f) the total of the entries in column (m).

Enter in column (h) the total of the entries in column (o).

Entries in line 16, Total of miscellaneous.—Enter under each program in this line the total shown for such program in line 13 of Form NCR-County No. 14.

Entries in line 17, Total expense.—Enter in this line under each program in columns (b) through (h) the total of entries in lines 14, 15, and 16.

Entries in line 18.—On line 18 following "Total expense ACP," enter the amount applicable to the Agricultural Conservation Program. This amount is obtained by multiplying the entry in line 17 (b) by the percent of expenses determined by the county committee as applicable to the Agricultural Conservation Program. Following "Total expense PAP," enter the amount applicable to the Price Adjustment Program. This amount is obtained by multiplying the entry in line 17 (b) by the percent of expenses determined by the county committee as applicable to the Price Adjustment Program. The sum of the two entries on line 18 should always agree with the entry on line 17 (b).

The date of approval of the form should be entered in the space provided therefor and the form should be signed and the original transmitted to the State office with Form ACP-8 and related forms for the month.

Part XIV. PROCEDURE FOR MAKING PAYMENTS TO PERSONS PERFORMING COUNTY WORK IN THE STATE OFFICE UNDER A COOPERATIVE AGREEMENT BETWEEN THE STATE COMMITTEE AND THE COUNTY ASSOCIATION

If a cooperative agreement has been entered into between the State committee and a county association, persons who are doing specified work for such association in the State office under the supervision of the State committee will be paid for such services by the county association. Claims for services determined to be chargeable to a county association will be approved by a member of the State committee on Form NCR-County No. 12 and forwarded to the county association immediately after the last day of each month. Such claims shall be included by the association on Forms ACP-9 and ACP-10 for the month during which the services were performed. Such claims shall be handled in the same manner as claims arising within the county except that receipt forms ACP-12 will be prepared in the State office as soon as the checks issued by the association treasurer covering the services are received. The original and duplicate forms ACP-12 will be forwarded to the county association. Forms ACP-11 covering all items of expense for which checks have been prepared, including checks for services performed in the State office under a cooperative agreement, will be prepared in the county office. The items of expense for which checks are mailed to the State committee will be marked "Form ACP-12 attached."

Part XV. GRANTING ANNUAL LEAVE WITH PAY TO REGULAR EMPLOYEES OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS

The granting of leave of absence with pay to county association office employees shall be optional with the county committee. If leave is granted, the rules hereinafter set forth shall obtain.

1. Leave of absence with pay shall be granted only to regular office employees of county agricultural conservation associations. A regular office employee means a person employed by the county committee who works in the office of the county association and who has worked at least 120 days during a period of 6 consecutive calendar months. A person meeting the requirements of a regular office employee by working 120 days in any 6-month period shall, for purposes of determining accrued leave after a 6-month period is completed, be considered as having been a regular employee in each month subsequent to January 1, 1940, during which he rendered a full month of service.

2. Leave of absence with pay shall not be granted in advance of being earned.

3. Leave of absence with pay shall be earned at a rate (fixed by the county committee) not to exceed one day of leave for each full month of service rendered by the employee.

4. Leave of absence with pay shall not be earned during any calendar month in which the employee's period of service is less than a full month of service.

5. A full month of service shall consist of at least 20 days work during any calendar month; provided, that any day for which the employee was granted leave with pay, or leave without pay because of illness, shall be considered the equivalent of a day of work for leave purposes.

6. Leave of absence with pay may be accumulated in an amount (fixed by the county committee) not to exceed 12 days.

7. The county committee shall provide for the maintenance of accurate employment and leave records in the county office and shall make such records available to the State office upon request.

County committees may grant leave of absence with pay to regular office employees but in no case may leave be granted to a member of a county or community committee regardless of the work which a committeeman may perform.

Part XVI. DEDUCTIONS FOR ASSOCIATION EXPENSES

Deductions for expenses and notice thereof.—1. All or such part, as the Secretary of Agriculture may prescribe, of the estimated administrative expenses of the association may be deducted pro rata from any payments or loans made to members of the association in connection with any program with which the association is concerned.

2. In each case where any administrative expenses are deducted in connection with a current program, each member of the association shall be apprised, in the form of a statement (Form ACP-109) accompanying the check evidencing the payment or loan, of the amount or percentage deducted from such payment or loan on account of such administrative expenses.

Part XVII. DELIVERY OF UNITED STATES TREASURY CHECKS

Checks issued by the Treasury Department of the United States to applicants under the Agricultural Conservation Program and other programs administered by the county association (except checks issued in connection with contracts executed pursuant to the various commodity programs in effect from 1933 to 1936) will be mailed by the regional disbursing offices, Division of Disbursement, Treasury Department, directly to the treasurer of the county association for delivery to payees. Checks issued in connection with commodity contracts will be mailed by G. F. Allen, Chief Disbursing Officer, Treasury Department, Washington, D. C., to the association treasurer. Receipt No. 1 on Form 1721 for checks mailed to the association treasurer must be executed and returned to the applicable regional disbursing office within 5 days from the date such checks are mailed to the association treasurer, and receipt No. 2 on Form 1721 covering such checks must be executed and returned within 21 days plus time for transit. Checks must be delivered only to the payee in person, or in certain cases to his authorized agent, or mailed to him

at his regular mail address, in accordance with instructions issued by the Division of Disbursement, Treasury Department. These instructions will be in the form of letters of transmittal and ACP letters signed by the Chief Disbursing Officer. **It is imperative that the treasurer of the association study such instructions carefully and strictly adhere to the provisions thereof.**

Checks should be delivered personally to the payee whenever practicable and receipt therefor obtained by having the payee sign on the voucher continuation sheet on the line in the space to the right of the payee's typed name. Signatures of payees by "X" mark must be witnessed by a disinterested person. The continuation sheet should be retained in the county association office.

In every case where the payee is not known personally by the treasurer of the association, his signature on the continuation sheet should be compared with his signature on the application before the check is released to him. This precaution should eliminate deliveries of checks in the county office to persons other than the correct payees.

In cases where an absentee landlord has authorized an agent in writing to receive the check for him, and the application is on file in the county office, the check may be delivered to the agent in person or mailed to him at his regular mail address. Before delivering or mailing a check to an agent, the signature of the landlord on the authorization must be compared with the payee's signature on file in the county office.

FORM NO. ACP-57—RECEIPT FOR TREASURY CHECK

In those cases where it is not practicable to deliver checks to the payee personally, such checks may be mailed to the regular mail address of the payee. In all such cases Form No. ACP-57, Receipt for Treasury Check, shall be prepared and **mailed in Treasury Department window envelopes**, with the check, in order that a receipt for such check may be obtained. The name and address of the payee shall be typed in the space provided therefor under the words "Receipt for Treasury Check" on Form No. ACP-57, and a carbon copy shall be made of the data typed on Form No. ACP-57.

The administrative number on the continuation sheet, the check number, and the amount of the check shall be entered on Form No. ACP-57 in the space provided therefor in the upper right-hand corner. Under the line showing the amount, the date of mailing shall be entered. On the reverse side of Form No. ACP-57, the treasurer's name and the mailing address of the county agricultural conservation association shall be typed or stamped. The carbon copy of the data entered on Form No. ACP-57 shall be initialed by the treasurer and attached to the applicable continuation sheet. Form No. ACP-57 shall then be placed in front of the check together with a properly prepared Form ACP-109, and enclosed in a Treasury Department window envelope, with the name and address of the payee showing through. Upon receipt of Form No. ACP-57 from the payee, such form shall be attached to the applicable continuation sheet.

It is advisable that the treasurer of the county association maintain an adequate supply of Treasury Department window envelopes at all times. A supply thereof may be obtained by writing directly

to the assistant disbursing officer of the regional disbursing office. The names and addresses of the assistant disbursing officers located in the North Central Region and the States they serve are as follows:

Name	Address	States served
W. W. Weldon.....	First Floor, U. S. Court House, Chicago, Ill.---	Iowa, Wisconsin, Illinois, Indiana, Michigan.
L. W. Looker.....	4225 New P. O. Bldg., Cleveland, Ohio.....	Ohio.
Lea Testin.....	322 New P. O. Bldg., Minneapolis, Minn.---	Minnesota, South Dakota.
E. L. Hlinak.....	700 New Federal Bldg., St. Louis, Mo.---	Missouri.
John B. Walker.....	405 Interstate Bldg., 417 E. 13th St., Kansas City, Mo.	Nebraska.

REGISTER OF INDEBTEDNESS

The treasurer of the association shall not deliver a check issued payable to a person who is known to be indebted to the United States Government by reason of an overpayment under any program of the Agricultural Adjustment Administration or by reason of a crop insurance premium advance or a grant of aid, if such indebtedness has not been set off from such person's payment. Such checks shall be returned to the regional disbursing office accompanied by a letter of explanation as to why such check is returned. A copy of such letter shall be mailed to the State committee. Checks for payees who are known to be deceased or incompetent shall be returned to the regional disbursing office accompanied by a letter of explanation as to why such checks are returned. A copy of such letter shall be mailed to the State committee.

FORM ACP-109—NOTICE OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATION EXPENSE DEDUCTION

A copy of Form ACP-109 shall be delivered or mailed to each applicant under the Agricultural Conservation program when his check is delivered or mailed to him. Where checks are delivered in person to applicant-payees, Forms ACP-109 shall be delivered at the same time. Where checks are mailed to applicant-payees, Form ACP-109 shall be enclosed with the checks. It should be noted that Form ACP-109 is not required in connection with checks issued under the Sugar Beet Programs or Price Adjustment Programs. A copy of this form is also to be delivered or mailed to each applicant who has earned a payment but who does not receive a check because the total amount of such payment is issued to an assignee or is applied against such applicant's indebtedness to the United States Government.

The space beneath the association expense notice, Form ACP-109, is to be used for the entry of information relative to assignments, as explained below, and is available for the signature of the chairman or secretary of the committee if a signature is desired. If the signature is to appear, the title of the person signing, followed by the name of the committee, should be typed or stamped thereon. The facsimile signature of the officer may be used.

In the space provided, enter the percentage deducted for association expense as shown on the related application for payment.

The notice is to be delivered to every applicant whose name appears on the continuation sheets as a payee or assignor. Notices are not to be delivered to assignees.

NOTE.—Typing the address of the payee on the face of the check is not permitted. No data should be typed or written on the face of a check after it has been issued by the Division of Disbursement, Treasury Department.

Where an applicant has assigned his entire payment, that is, the name of the applicant in a particular case appears on a continuation sheet in the "assignor column" and does not appear as applicant-payee for the same serial number in the "payee column," enter on the form beneath the notice a statement to the effect that no check is delivered herewith since his payment in the amount of \$----- is being paid to -----, his assignee.

Where the entire net payment due an applicant is withheld in liquidation of an indebtedness, enter beneath the notice a statement to the effect that no check is delivered herewith since his payment in the amount of \$ ----- is being applied toward the settlement of his indebtedness.

Where a part of the net payment due an applicant is withheld in liquidation of an indebtedness, that is, the name of the applicant appears on the continuation sheet in the "assignor column" and also appears as applicant-payee under the same serial number, in the "payee column," enter beneath the notice a statement to the effect that \$----- of his payment is being applied toward the settlement of his indebtedness.

In all types of cases the notices are to be delivered, in person or by mail, when the applicable continuation sheet is received. For priority rights in connection with handling of set-offs and assignments see ACP-39-88.

TREASURER'S RESPONSIBILITY

Treasurers of county associations are designated by the Chief Disbursing Officer to make distribution of United States Treasury checks to the payees listed on the voucher continuation sheets accompanying the Treasury checks. Association treasurers receiving United States Treasury checks are responsible for proper delivery of such checks, and in cases where the United States sustains a loss because of the delivery of a check, or by reason of wrong mailing address, to a person other than the rightful payee or his authorized agent, and such other person secures payment thereon which cannot be reclaimed, the treasurer is personally liable for such loss. If a check is delivered by a person other than the association treasurer, and a loss results because of the check having been delivered to a person other than the proper payee or his authorized agent, the person making the delivery is jointly responsible with the association treasurer.

Part XVIII. QUARTERLY REPORTS OF MATERIAL MAILED FREE OF POSTAGE UNDER THE PENALTY MAILING PRIVILEGE

In accordance with the provisions of Memorandum No. 824, Revised, issued July 26, 1939, by the Secretary of Agriculture, in which he quotes Section 6 of the Treasury-Post Office Appropriation Act, fis-

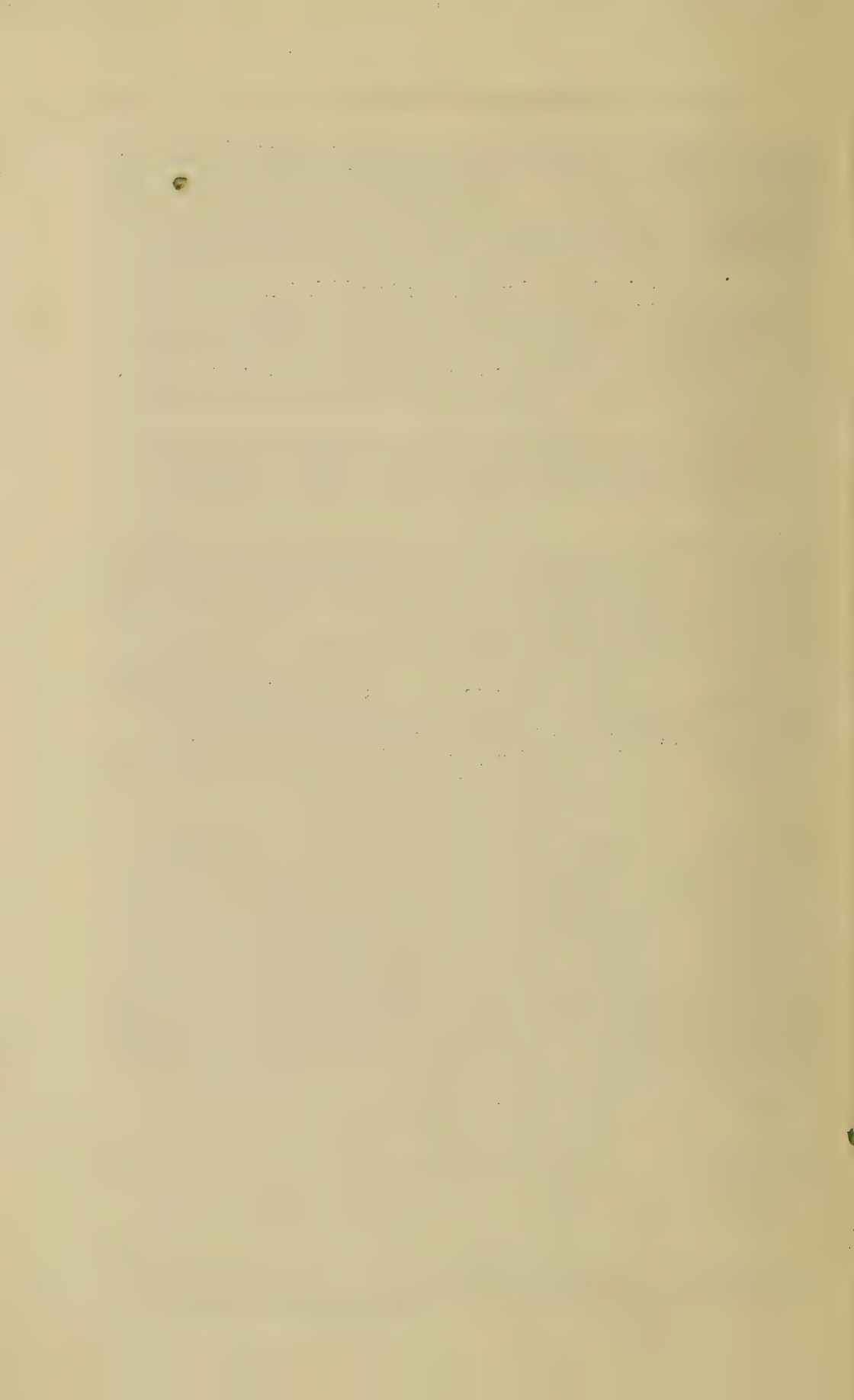
cal year 1940, as amended by the Deficiency Appropriation Act, approved June 30, 1939, it is required that each county association file quarterly with the State committee reports showing the number of pieces and the total weight in ounces of mail matter by classes transmitted free of postage during such quarter. This report shall show the following classes of mail:

1. Matter in form of post cards to which 1-cent rate would apply if subject to postage.
2. Letters and other matter to which letter rate would apply if subject to postage.
3. Printed or duplicated matter and supplies weighing under 8 ounces, to which third-class rate would apply if subject to postage.
4. All matter weighing over 8 ounces and less than 4 pounds to which fourth-class rate would apply if subject to postage. (Material weighing 4 pounds and over requires the payment of postage.)

The chairman and secretary of the county association will certify at the end of each quarter that nothing was transmitted through the mail free of postage by the county association in violation of the provisions set forth in Section 6 of the Post Office Appropriation Act, approved May 6, 1939, as amended.

Unless an arrangement can be made with the local postmaster to weigh all mail by classification, it will be necessary for the county association to purchase suitable scales. In any case, it will be necessary for the secretary, chief clerk, or office manager to count or to have counted each piece of mail to be mailed free of postage.

The above-mentioned section 6 of the Treasury-Post Office Appropriation Act, fiscal year 1940, as amended, requires that there shall not be transmitted through the mail, free of postage, any book, report, periodical, bulletin, pamphlet, list, or other article or document (except official letter correspondence and certain matter described in the statute) unless a request therefor has been previously received for such mailing. Any written request or recorded oral request indicating that a person desires publications or information pertaining to the Agricultural Conservation Program will be regarded as a request that, under the terms of the Act, will permit mailing under penalty privilege of such Agricultural Conservation Program information. It is not necessary to receive requests from committeemen or association employees in order to make permissible the mailing under penalty privilege to them of any report, bulletin, pamphlet, or other article or document necessary in the conduct of association business.



RECEIVED

Issued November 10, 1939

★ FEB 6 1940 ★

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
North Central Division

PROCEDURE FOR THE ELECTION OF COMMITTEEMEN AND OPERATION
OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS
FOR 1940.

1. NCR-404, Part XIII, is amended by adding the following section at the end thereof:

FORM NCR-COUNTY NO. 17, RECONCILIATION OF RECEIPTS
AND DISBURSEMENTS FOR MONTH OF _____, 19__.

- (a) Purpose. Form NCR-County No. 17 is designed to reconcile all receipts and disbursements made by the association's treasurer during the month with the bank balance at the end of the month.

At the end of each month after completing the preparation of the regular monthly expense vouchers and related forms, the treasurer of the association shall prepare Form NCR-County No. 17 in duplicate. The original shall be transmitted to the State office and the copy shall be filed in the county office. The data contained in this form will make it possible for the county association section in the State office to determine each month if there is any county association treasurer who does not have his accounts properly reconciled.

- (b) Preparation of form. Enter in the upper right-hand corner in the space provided therefor the name of the county, State, month, and year covered by the report:

Item 1. Enter the reconciled bank balance for the previous month. For example, if the report being prepared is for the month of December, the entry in item (1) would be the reconciled bank balance as of November 30. This entry will be the balance shown on the statement received from the bank for the month, plus any deposits made during the month subsequent to the date the bank prepared the statement, plus money on hand not deposited, less all checks drawn by the treasurer of the association that have not been presented for payment. With the exception of the first month for which this form is prepared, item (1) should always be the same as item (26) on the Form NCR-County No. 17 prepared for the previous month. If, in any case, item (26) for the previous month is a red entry, it shall be entered in red in item (1) for the current month.

(It will be the responsibility of every county association treasurer to secure a monthly statement from the bank with which he does his banking. A great many banks do not make a practice of issuing monthly statements but it is believed that all banks will do so upon the request of the association treasurer.)

- Item 2. Enter the amount of the United States Treasury check or checks received during the month.
- Item 3. Enter the amount received during the month from the Commodity Credit Corporation in connection with the storage of corn.
- Item 4. Enter the total amount received during the month from members of the association for grants of aid.
- Item 5. Enter the total amount of all miscellaneous collections received during the month.
- Item 6. Enter the total amount of corn loan service fees received during the month.
- Item 7. Enter the total amount of wheat loan service fees received during the month.
- Item 8. Enter the total of the entries in item (1) to (7) inclusive. If item (1) has been entered in red, enter in item (8) the total of the entries in item (2) to (7) inclusive less the amount entered in item (1).
- Item 9. Enter the total amount of the payroll for the month. This entry may be obtained from item (14), column (h), of Form NCR-County No. 15.
- Item 10. Enter the total amount expended for travel for the month. This entry may be obtained from item (15), column (h), of Form NCR-County No. 15.
- Item 11. Enter the amount expended for office space for the month. This entry may be obtained from item (1), column (i), of Form NCR-County No. 14.
- Item 12. Enter the total amount expended for rental of equipment during the month. This entry may be obtained from the appropriate line of Form NCR-County No. 14.

- Item 13. Enter the total amount expended for the purchase of equipment for the month. This entry may be obtained from item (5), column (i), of Form NCR-County No. 14.
- Item 14. Enter the total amount expended for office supplies for the month. This entry may be obtained from item (4), column (i), of Form NCR-County No. 14.
- Item 15. Enter the total amount of all miscellaneous expenses for the month. This entry may be obtained from item (6), column (i), of Form NCR-County No. 14.
- Item 16. Enter the total amount of sealing or service fees transmitted to the Commodity Credit Corporation during the month. This entry may be obtained from the appropriate line of Form NCR-County No. 14.
- Item 17. Enter the total of all entries in items (9) to (16) inclusive.
- Item 18. Enter the amount obtained by subtracting item (17) from item (8). If the entry in item (17) is in excess of item (8), enter the difference in red in item (18).
- Item 19. Enter the balance shown on the statement received from the bank for the month for which the Form NCR-County No. 17 is being prepared. If the bank account is over-drawn, this entry shall be made in red.
- Item 20. Enter the total amount of deposits made during the month subsequent to the date the bank prepared its statement.
- Item 21. Enter the amount of money on hand in the county office (only under very unusual circumstances would the county treasurer have any money on hand not deposited in the bank).
- Item 22. Enter the total of the entries in items (19) to (21) inclusive. If item (19) has been entered in red, enter in item (22) the total of items (20) and (21) less the amount entered in item (19).
- Item 23. Enter the total of all checks drawn during the month for which the Form NCR-County No. 17 is being prepared but which checks have not been presented for payment. List the check numbers

and the amount of such checks on the reverse side of Form NCR-County No. 17.

Item 24. Enter the total amount of all checks drawn in prior months that have not been presented to the bank for payment. List the check numbers and the amount of such checks on the reverse side of Form NCR-County No. 17.

Item 25. Enter the total of entries in items (23) and (24).

Item 26. Enter the amount obtained by subtracting the entry in item (25) from the entry in item (22). If the entry in item (25) is in excess of item (22), enter the difference in red in item (26). The entry in item (26) should equal the entry in item (18).

Form NCR-County No. 17 should be signed by the chairman and treasurer of the county agricultural conservation association.

2. NCR-404, issued August 18, 1939, is hereby amended by adding at the end thereof the following new Part XIX:

PART XIX - FILING ASSOCIATION RECORDS.

GENERAL

With the increasing number of forms, papers, documents, and records used by the county association in connection with the claiming, disbursing, and accounting for association funds, it becomes imperative that a uniform system of filing such forms and records be adopted by the association. The adoption of a uniform filing system is essential to the efficient auditing of the association's fiscal records. It will also simplify the maintenance of the records, will make it easier to locate a specific form and will make the records of the association more permanent.

Responsibility for the orderly maintenance of the association's records shall be delegated to one person in the association's office. The forms and fiscal records of the current program shall be securely fastened in manila folders with acco fasteners and kept in standard file cases. All forms, supporting papers, documents, and fiscal records shall be assembled by months in two separate groups; one group to contain all forms and supporting papers pertaining to the submission of the monthly expense vouchers and the second group shall contain all copies of receipt forms, supporting papers, and bank records.

VOUCHER AND SUPPORTING FORMS.

The forms listed below shall be assembled in the following order

and securely attached to the inside front cover of a manila file folder with an acco fastener. (It is suggested that each county secure a supply of extra heavy weight, three position, letter size, angle tab, manila file folders for use in filing county association forms.)

- (a) Form ACP-8a (approved copy returned by the State office).
- (b) Memoranda in support of entry in line 1(c) of Form ACP-8.
- (c) Form ACP-37 (copy, if any).
- (d) Form ACP-9 (approved copy returned by the State office).
- (e) Invoices and supporting papers.
- (f) Form ACP-10 (approved copy returned by the State office).
If more than one sheet of Form ACP-10 is used, the original sheet number order as set forth in NCR-404, part XII, shall be retained.

The forms listed below shall be assembled in the following order and securely attached to the inside back cover of the same folder used for filing the Form ACP-8a and related forms. It is suggested that the acco fastener used on the inside back cover of the folder be placed about one inch below the acco fastener used on the inside front cover in order to make the folders file more evenly.

- (g) Form NCR-County No. 7 (approved copy returned by the State office).
- (h) Form NCR-County No. 15 (carbon copy).
- (i) Form NCR-County No. 14 (carbon copy).
- (j) Forms NCR-County No. 13 (signed originals). The forms NCR-County No. 13 should be arranged in the same order as the names appear on Forms ACP-9 and ACP-10.
- (k) Forms NCR-County No. 12 (signed originals). The forms NCR-County No. 12 should be arranged in the same order as the names appear on Forms ACP-9 and ACP-10.

Only the forms pertaining to one month should be included in one folder. The month to which the forms pertain should be plainly printed on the folder tab. County office copies of Forms ACP-8(a), ACP-9, ACP-10, and Form NCR-County No. 7 should be retained in the file until the approved copies are received from the State office, at which time the county office copies shall be destroyed.

RECEIPTS AND BANK RECORDS.

All forms and supporting papers pertaining to receipts and bank records should be assembled in the following order and securely attached with an acco fastener to the inside back cover of a manila folder:

- (a) Form NCR-County No. 17 (copy).
- (b) Monthly bank statement. In the case of banks that do not regularly issue monthly statements, it is suggested that the association treasurer request the bank to prepare a monthly statement covering the association's account.
- (c) Form ACP-11 (approved copy returned by the State office). If more than one sheet of Form ACP-11 is used, the original sheet number order as set forth in NCR-404, part XII, shall be retained.
- (d) 39-Corn Loan-6 (copy)
- (e) 39-FIL-6 (Copy).
- (f) Form ACP-12 (Copy).
- (g) Copies of court orders or supporting explanatory documents.
- (h) Bank deposit slips and Form NCR-County No. 9, "Itemized Report of All Collections Made and Deposited." Bank deposit slips should be securely stapled to the Forms NCR-County No. 9 to which they relate. The bank deposit slips with the Forms NCR-County No. 9 attached should be arranged numerically for the month with the deposit slip bearing the lowest number on the bottom. The county office copies of Forms ACP-11 should be retained in the file until the approved copies are received from the State office, at which time the county office copies shall be destroyed.

All cancelled checks pertaining to the month should be arranged in the same order as the names appear on Form ACP-11 and securely fastened by the use of brads to the inside front cover of the manila folder containing the receipts and bank records. Check stubs should be kept in a safe easily accessible place in the county association's files.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
North Central Division

PROCEDURE FOR THE ELECTION OF COMMITTEEMEN AND OPERATION
OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS
FOR THE 1940 PROGRAM

NCR-404, issued August 18, 1939, is hereby amended by adding at the end thereof the following new Part XX:

PART XX - RECORDS OF CASH RECEIPTS AND DISBURSEMENTS

GENERAL.

A record of cash receipts shall be maintained on Form NCR-County No. 18 and a record of cash disbursements shall be maintained on Form NCR-County No. 18A. Forms NCR-County No. 18 and 18A shall be prepared in the original only and must be kept up to date at all times and must be balanced and ruled in red ink at the end of each month. Form NCR-County No. 18 and Form NCR-County No. 18A shall be prepared by each county beginning with the month of January 1940.

The first Disbursement sheet, Form NCR-County No. 18A, shall not be used but shall be turned over to the Receipt side of the sheet, Form NCR-County No. 18, and the Receipt sheet shall be used in conjunction with the Disbursement sheet opposite. Both of these sheets shall be numbered "1". The sheet numbers of both forms (Form NCR-County No. 18 and Form NCR-County No. 18A) must always correspond and whenever a new sheet is started for either Form NCR-County No. 18 or Form NCR-County No. 18A, a new sheet must also be started for the other form.

All deposits made during the month of January will be entered on the Form NCR-County No. 18 for January and the entries for such deposits will be made on the days the deposits are made. As a general rule, these deposits will represent all collections received during the month of January and will include the United States Treasury check covering Form ACP-8 for the month of December 1939. However, if a collection or the United States Treasury check is received on January 31 after the bank closing hours, such collection or check will be deposited on February 1 and will be entered on the Form NCR-County No. 18 for February.

All disbursements made during the month of January for items of expense which have been regularly claimed and approved on Form ACP-9 and Form ACP-10, will be entered on the Form NCR-County No. 18A for January. As a general rule, these disbursements will be those in payment of the expenses claimed and approved on Form ACP-9 and Form ACP-10 for the month of December 1939. However, if a check is issued in January for an item of expense which was claimed and approved on Form ACP-9 or Form ACP-10 for the month of November 1939 or an earlier month, such disbursement also will be entered on Form NCR-County No. 18A for January. Entries for deductions made by the bank for

bank service charges and entries for recorder's fees paid prior to regular approval on Form ACP-9 will be made on the NCR-County No. 18A for the month in which the United States Treasury check covering the Form ACP-9 on which such items are claimed and approved, is deposited. For example, if a check was issued in the month of December 1939 for recorder's fees which had not been regularly claimed and approved previously, such disbursement would be entered on the NCR-County No. 18A for the month of January if the recorder's fees were claimed and approved on the Form ACP-9 for the month of December 1939 and the check covering such Form ACP-9 was deposited in January.

The balance for the previous month as shown in column (39) shall be carried forward as the first entry for the current month and entered in column (17).

All cash receipts should be entered on Form NCR-County No. 9, "Itemized Report of All Collections Made and Deposited," as soon as received, except premiums collected in connection with Crop Insurance, penalties received in connection with Marketing Quota programs, and any other collections received in connection with programs for which a special account is maintained, such as money received in connection with the sale of Commodity Credit Corporation corn from steel bins. The North Central Division strongly recommends that each association make a daily deposit of all cash received.

If the bank in which the association's account is maintained is not willing to accept a copy of Form NCR-County No. 9 as a deposit slip, a copy of the regular bank deposit slip should be retained and securely stapled to the Forms NCR-County No. 9 to which it relates. Only one line on the Form NCR-County No. 18 will be required to enter the receipts listed on a given deposit slip. One line will be required for each check written by the treasurer on the association's bank account.

If more than one sheet of either Form NCR-County No. 18 or Form NCR-County No. 18A is required for the posting of one month's transactions, the total of each money column for the completed sheet and its companion sheet shall be entered in the "Total" line provided. The words "Carried Forward" shall be entered on the "Total" line in column (2) and column (19). These totals shall be entered on line (1) in the corresponding columns of the succeeding sheet, and the words "Brought Forward" shall be entered on line (1) in column (2) and column (19).

These forms will be used to show a breakdown of all money received by the association and to account for all serially numbered receipts, to act as a check register, and to show a breakdown of all disbursements. It will provide the association with a permanent, uniform set of records from which the county committee or other members of the association may obtain pertinent data without being required to search through the files for the original form containing such data.

The name of the county, the name of the State, the month, the sheet number, and the year shall be entered in the spaces provided in the heading of each sheet of Forms NCR-County No. 18 and NCR-County No. 18A. The sheets shall be numbered consecutively through the program year. The first sheet shall be numbered "1". The entries in columns (1) to (39), inclusive, shall be made as follows:

FORM NCR-County No. 18, RECEIPTS

- Column (1) Enter on each line in this column the date upon which the deposit is made. All entries pertaining to a deposit will be made on the same line of NCR-County No. 18.
- Column (2) Enter in this column the deposit slip number. In those cases where the receipt is a United States Treasury check, the check number shall be entered in addition to the deposit slip number. The person maintaining the association's records will be charged with the responsibility of entering sufficient information in the description column to enable him to explain each entry on Form NCR-County No. 18.
- Column (3) Enter the amount of the check received from the United States Treasury.
- Column (4) Enter the total amount of money received from the Commodity Credit Corporation in connection with the erection of steel bins and resealing of corn.
- Column (5) Enter the ACP-93 receipt numbers issued to co-operators in connection with grants of aid. If more than one of such receipts is listed on a deposit slip the receipt numbers of the first and last of such receipts should be entered.
- Column (6) Enter the amount of money received in payment of grants of aid represented by the ACP-93 receipts entered on the corresponding line in column (5).
- Column (7) Enter all miscellaneous collections such as money received from the sale of aerial enlargements and money received from the sale of used equipment where such sale has been approved by the State committee. All collections should be entered in this column for which a special column is not provided on Form NCR-County No. 18, except premiums collected in connection with Crop Insurance, penalties received in connection with Marketing quota programs, and money received in connection with the sale of Commodity Credit Corporation corn from steel bins. (Crop Insurance premiums, Marketing Quota penalties, and receipts from the sale of Commodity Credit Corporation corn shall be kept entirely separate from other funds of the association and shall in no instance be deposited in the bank account of the association or entered upon any of the regular accounts or records of the association).

Column (8) Enter the CL-2 receipt numbers issued to persons who have paid service fees in connection with corn loans. If more than one of such receipts is listed on a deposit slip the receipt numbers of the first and last of such receipts should be entered.

Column (9) Enter the amount of money received in payment of service fees on corn loans represented by the CL-2 receipts entered on the corresponding line in column (8).

Column (10) Enter the CL-2 receipt numbers issued to persons who have paid service fees in connection with wheat loans. If more than one of such receipts is listed on a deposit slip the receipt numbers of the first and last of such receipts should be entered.

Column (11) Enter the amount of money received in payment of service fees on wheat loans represented by the CL-2 receipts entered on the corresponding line in column (10).

Column (12) Enter the CL-2 receipt numbers issued to persons who have paid protein analysis fees in connection with wheat loans. If more than one of such receipts is listed on a deposit slip the receipt numbers of the first and last of such receipts should be entered.

Column (13) Enter the amount of money received in payment of protein analysis fees on wheat loans represented by the CL-2 receipts entered on the corresponding line in column (12).

Columns (14), (15), (16) The headings of these columns are left blank and may be used as deemed necessary by the county committee. In some counties it will be desirable to use two of them for rye loans; other counties may have a different type collection they desire to separate from the miscellaneous collections.

Column (17) Enter the total of the money entries on the corresponding line of columns (3) to (16), inclusive. The entry in column (17) should be the amount of money deposited in the association's bank account for that particular day.

FORM NCR-COUNTY NO. 18A, DISBURSEMENTS

Column (18) Enter on each line in this column the date of the check. All entries pertaining to a check

will be made on the same line of NCR-County No. 18A.

- Column (19) Enter in this column the name of the person to whom the association's check is made payable. The person maintaining the association's records will be charged with the responsibility of entering sufficient information in the description column to enable him to explain each entry made on Form NCR-County No. 18A.
- Column (20) Enter in this column the account number shown on Form NCR-County No. 19. This entry will be made at the time the page number of NCR-County No. 18A is entered on Form NCR-County No. 19. See page 8, paragraph(b) column (4).
- Column (21) Enter the check number. (See paragraph (5), page 38, of NCR-404, for approved system of numbering association checks).
- Column (22) Enter the date of cancellation shown on the cancelled check.
- Column (23) Enter the amount paid as compensation for services performed as county committeeman. This entry may be obtained from Form ACP-9 or Form ACP-10.
- Column (24) Enter the amount paid as compensation for services performed as community committeeman. This entry may be obtained from Form ACP-9 or Form ACP-10.
- Column (25) Enter the amount paid as compensation for services performed as farm reporter. This entry may be obtained from Form ACP-9 or Form ACP-10.
- Column (26) Enter the amount paid as compensation for services performed as a regular office employee, including the salaries of the Secretary-Treasurer, chief clerk and office manager. This entry may be obtained from Form ACP-9 or Form ACP-10.
- Column (27) Enter the amount paid as compensation for services performed as Commodity Loan inspector or Commodity Loan supervisor. This entry may be obtained from Form ACP-9 or Form ACP-10.

Column (28) Enter the amount paid as compensation for services performed as Crop Insurance representative or Crop Insurance adjuster. This entry may be obtained from Form ACP-9 or Form ACP-10.

Column (29) Enter the amount paid as compensation for services performed as educational assistant; also enter the amount paid as compensation for any other services performed for which entries have not been made in columns (23) to (28) inclusive.

Column (30) Enter the amount of money expended for travel expense. This entry shall be on the same line with the name of the traveler.

Column (31) Enter the amount of money expended for rental of office space.

Column (32) Enter the amount of money expended for the purchase, rental, and repair of office equipment. A capital "R" should be placed after rental entries and a capital "RE" should be placed after repair entries in order to distinguish rental and repair entries from purchase entries.

Column (33) Enter the amount of money expended for the purchase of supplies.

Column (34) Enter the amount of money expended for miscellaneous expenses, for which a column is not provided on Form NCR-County No. 18A.

Column (35) Enter the amount of money transmitted to the Commodity Credit Corporation in connection with sealing and protein analysis fees.

Columns (36) These columns shall be used as deemed necessary by the county committee or in accordance with subsequent instructions from the North Central Division.

Column (39) Enter the total of the entries on the corresponding line in columns (23) to (38), inclusive. The entry in column (39) should be the amount of the check.

BALANCING ACCOUNTS AT END OF MONTH

As soon as all cash receipts and disbursements for the month have been entered on Form NCR-County No. 18 and on Form NCR-County No. 18A the balance

as of the last day of the month should be determined as follows. A single red line should be drawn through columns (17) and (39) immediately below the last entry on each form. The difference between the totals of columns (17) and (39) should be obtained. If the total of column (17) is larger than the total of column (39), the difference should be entered in column (39) immediately below the red line. Enter in column (19) on the corresponding line the word "Balance" followed by the month, day, and year for which the form is being prepared. A single red line should be drawn on the next line through columns (1) to (39), inclusive. (In case the number of entries on Form NCR-County No. 18, Receipts, exceed the number of entries on Form NCR-County No. 18A, Disbursements, on the sheets being balanced, the single red line shall be drawn through columns (1) to (39) inclusive on the line below the last entries on Form NCR-County No. 18). A total should be obtained for each money column and entered on the next line immediately below the single red line. The sum of the totals of columns (3) to (16), inclusive, should equal the total of column (17) less the balance brought forward at the beginning of the month. The sum of the totals of columns (23) to (38), inclusive, should equal the total of column (39) less the balance on hand at the end of the month. The total of column (17) should equal the total of column (39). A double red line should be drawn on both forms immediately below the totals entered in each of the money columns.

The following checks should be made to determine that all county association accounts are in proper balance:

- (a) The total of column (6) for the month should equal the total of the amounts shown on the Forms ACP-93 issued in connection with grants of aid, deposited during the month.
- (b) The total of column (9) for the month should equal the total of the amounts shown on CL-2 receipts issued in connection with corn loans, deposited during the month.
- (c) The total of column (11) for the month should equal the total of the amounts shown on the CL-2 receipts issued in connection with wheat loans, deposited during the month.
- (d) The total of column (13) for the month should equal the total of the amounts shown on the CL-2 receipts issued in connection with protein analysis fees, deposited during the month.
- (e) The total of the column in which fees collected in connection with rye loans are entered should equal the total of the amounts shown on the CL-2 receipts issued in connection with rye loans, deposited during the month.
- (f) The total of column (17) less the amount brought forward at the beginning of the month should equal the total of all Forms NCR-County No. 9 listing deposits made during the month.
- (g) The total of all Forms NCR-County No. 9 listing deposits made during the month, less the amount of the United States Treasury

checks received during the month should equal the amount shown as item 1(c) of Form ACP-8 prepared for the month.

- (h) The balance entered in column (39) will equal the bank balance as shown by the bank statement after adjustments have been made for items shown on the bank statement but not shown on Forms NCR-County No. 18 and NCR-County No. 18A and for items shown on Forms NCR-County No. 18 and NCR-County No. 18A but not shown on the bank statement.

FORM NCR-COUNTY NO. 19, DISBURSEMENT LEDGER

(a) Purpose.-- Article VI, Section 2(c)(5)(ii), Form ACP-71, "Articles of Association of County Agricultural Conservation Associations," as amended September 14, 1939, requires the Secretary of the county association to post the names and addresses of all committeemen and employees of the association, the amount received as compensation by each, and the total amount of the association's administrative expense for the year. Form NCR-County No. 19 is designed to assist the treasurer of the association in keeping this record up to date throughout the year.

(b) Preparation of Form.-- Only one copy of Form NCR-County No. 19 shall be prepared for each person, regardless of the number of titles under which he works. This form shall also be prepared for each firm for which disbursements are shown on Form NCR-County No. 18A. As soon as Form NCR-County No. 18 and NCR-County No. 18A have been balanced and ruled for the month, all disbursement entries shall be posted to the individual Disbursement Ledger, Form NCR-County No. 19. These forms shall be placed in a binder in alphabetical order. Enter in the heading of the form the account number and the name and address of the payee. The account numbers shall begin with one and run consecutively throughout the calendar year. The expenses incurred in January are usually paid in February. Accordingly, the entries on Form NCR-County No. 19 for the month of January should be taken from the NCR-County No. 18A for the month of February.

Column (2) Enter on each line the date of the check. If more than one check is issued to an employee during the month, enter the date of each of such checks.

Column (3) Enter the number of the association's check drawn in payment of the account. If an employee works under more than one title and a check is issued in payment of services under each title, enter the number of each of such checks.

Column (4) Enter the sheet number of Form NCR-County No. 18A from which the entry is being posted. At this time the account number should be entered in column (20) of Form NCR-County No. 18A.

Column (5) Enter a brief description of the services or items for which payment is made.

Column (6) Enter the amount of compensation for personal services.

Column (7) Enter the amount of payment for travel expense.

Column (8) Enter the amount of payment for miscellaneous expenses.

As of the last day of each year a total shall be shown for columns (6), (7), and (8) in the space provided. The total of column (6) shall be the amount posted as compensation for each committeeman and employee of the association. The total of columns (6), (7), and (8) of all Forms FCR-County No. 19 for the twelve-month period shall be the amount posted as the association's administrative expenses for that period.

Form NCR-County No. 19
 UNITED STATES DEPARTMENT OF AGRICULTURE
 Agricultural Adjustment Administration
 North Central Division
 March 30, 1940

Account No. _____

DISBURSEMENT LEDGER

 Name of Payee

 Address of Payee

(1) Month	(2) Date of Check	(3) Check Number	(4) Sheet no. NCR-Co. 13A	(5) Description	(6) Salary	(7) Travel	(8) Misc.
Jan.							
Feb.							
Mar.							
April							
May							
June							
July							
Aug.							
Sept.							
Oct.							
Nov.							
Dec.							
XX	XX	XX		Total			

UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration
North Central Region

PROCEDURE FOR THE ELECTION OF COMMITTEEMEN AND OPERATION
OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS
FOR 1940 PROGRAM.

NCR-404, issued August 18, 1939, is hereby amended as follows:

Part XI, Miscellaneous Claims Made on Form ACP-9 (page 24) under the sub-heading, Filing or Recording Fees on Chattel Mortgages Executed in Connection with Loans, should be changed to read:

Notarial fees and the cost of filing or recording a chattel mortgage executed in connection with a commodity loan may be paid as association expenses.

PART XIII, Summary Report Forms, (page 51) should be changed as follows:

Preparation of NCR-County No. 14 and NCR-County No. 15.-- Number of Copies.-- Prepare forms NCR-County No. 14 and NCR-County No. 15 in triplicate. Forward the original and first copy of each form to the State office and retain the second copy in the county office. Upon approval of the forms in the State office, the first copy of each form will be returned to the county office for the permanent file. Upon receipt of the approved copy from the State office, the second copy of the forms held in the association office should be destroyed.

Supplement No. 1 to NCR-404, issued November 10, 1939, Filing Association Records, page 6, Receipts and Bank Records, is amended by deleting the last sentence under (h). Both the signed copy and the approved copy of form ACP-11 returned by the State office should be retained in the permanent file of the county office.

NCR-404 is amended by adding at the end thereof the following new PART XXI:

PART XXI.-- Instructions and Procedure for the Sale of Corn in Steel
Bins Owned by Commodity Credit Corporation

Instructions to county committees relative to the local sales of corn owned by the Commodity Credit Corporation are contained in 39 Corn-Loan 8 (Supplement No. 5) issued January 22, 1940. All employees of the county office should have a thorough knowledge of this procedure.

Instructions and procedure for the collecting and disbursing of money received in connection with the sale of corn from steel bins, maintaining a special Corn Account for the funds collected, and maintaining records and files, are contained in this Supplement No.3 to NCR-404. Funds collected and disbursements made in

connection with the sale of corn in steel bins should not be shown on forms ACP-8, ACP-9, ACP-10, or ACP-11, or on NCR-County No. 17, except that, after payments for such corn have been made to the Commodity Credit Corporation and all expenses incurred by the county committee in connection with the sale of bin corn have been paid, the balance remaining in the association's "Corn Account" shall be transferred to the regular bank account of the association and such amount reported as a collection on line 1(c) of form ACP-8.

Corn Account

A Corn Account shall be opened by the treasurer of the county committee at the time the first sale of corn is made. All funds received by the treasurer of the county committee in payment of the purchase price of corn owned by the Commodity Credit Corporation and fees received from the Corporation for handling such corn shall be deposited promptly in the Corn Account and shall not be deposited in the regular bank account of the association. The county committee should designate the bank to be used as a depository. It is recommended that wherever possible the Corn Account be placed in a bank other than the one with which the regular county association account is maintained. In no case should a Corn Account be placed in a bank which is not covered by deposit insurance with the Federal Deposit Insurance Corporation. The Corn Account shall be designated on all records as the "Corn Account _____ County Agricultural Conservation Association, _____, Treasurer".

At no time shall the balance in any such account exceed the sum of \$5,000, and where necessary the county committee shall designate other banks in which to deposit the excess sums.

All bank statements and cancelled checks which are drawn against the Corn Account and check stubs shall be kept as permanent records in the county office by the treasurer of the county committee.

The treasurer shall disburse funds received in connection with the sale of corn as herein provided only upon the authorization of the county committee, evidenced in writing on forms approved by the Agricultural Adjustment Administration or by itemized bills or statements approved by a member of the county committee. On bills or statements the written authority for payment shall consist of the words "Approved for payment" followed by the signature of a member of the county committee. An itemized memorandum shall be prepared in the county office and attached to bills or statements which are not itemized when received. Bills or statements not prepared on printed billheads of the person or firm submitting them shall be signed by the person submitting such bill or statement.

Checks drawn by the treasurer of the county committee shall be numbered consecutively and a record of the issuance of each check shall be maintained on the check stub. A separate check book and a new series of check numbers shall be used to withdraw money from the Corn Account. The words "Corn Account" shall appear on each check. All records pertaining to the sale of Commodity Credit Corporation corn shall be kept entirely separate from the regular association accounts.

All service charges and collection fees charged by the depository bank for the Corn Account shall be paid by the treasurer of the county committee only from the funds of such account.

Whenever a treasurer of a county committee is succeeded in office, any funds received by his successor shall be deposited in a new Corn Account. The account of the former treasurer shall be audited by the County Associations Section of the State office and no withdrawal or disbursement shall be made from the Corn Account of the former treasurer until such audit is completed. The Corn Account of the former treasurer shall then be closed by transferring the balance thereof into the Corn Account established by his successor.

Receipts and Disbursements

All funds received by the treasurer of the county committee in connection with the sale of corn owned by the Commodity Credit Corporation shall be deposited in the Corn Account. These funds will consist of money received from the sale of corn by the association and money received from the Corporation in connection with direct sales by the Corporation.

The disbursement of funds deposited in the Corn Account need not have prior approval by the State office, and shall not be shown on form ACP-9 and form ACP-10.

The treasurer of the county committee is authorized to draw a check payable to Commodity Credit Corporation only upon receiving form 39-Corn Loan 23 properly signed by a member of the county committee. The check shall be drawn in the amount shown in line 15 of form 39-Corn Loan 23. The bin number or numbers for which the remittance is being made shall be entered on the check. In the event that more than one sale is completed on one day, a separate check covering each form 39-Corn Loan 23 shall be drawn by the treasurer of the county committee. It is important that all sales completed be reported promptly on form 39-Corn Loan 23 and that the proceeds be transmitted to the Commodity Credit Corporation immediately upon delivery of the corn to the purchaser. If the number of weighed out bushels are less than the number of weighed in bushels, a refund shall be made to the purchaser in the amount of his overpayment. The bin number or numbers shall be shown on checks issued in payment of refunds.

Issuing and Obtaining Receipts

The Receipt and Confirmation letter, outlined on page 3 of 39-Corn Loan 8 (Supplement No. 5), shall be given to the purchaser upon receipt of the Down or Full payment. The signed copy shall be retained in the files of the association.

A standard receipt shall be given to the purchaser upon receipt of the Balance of Advance Estimated Price or upon receipt of the Additional Payment After Weighing. This form shall be prepared in duplicate. The original shall be given to the purchaser and the signed copy retained in the files of the association. This receipt shall show whether the payment is for the Balance of Advance Estimated Purchase Price or for the Additional Payment After Weighing. The bin number or numbers shall also appear on the receipt.

The treasurer of the county committee shall obtain a receipt on form ACP-12, revised, from each person or firm, except the Commodity Credit Corporation, to whom he makes a payment from the Corn Account. These receipts should be plainly marked in the upper right-hand corner, "Corn Account".

In those cases where a refund is made to the purchaser because the number of weighed out bushels are less than the number of weighed in bushels, the form ACP-12, revised, obtained from the purchaser shall be amended by deleting the words "services or supplies furnished the above named association during the month of -----". The bin number or numbers of the bins in connection with which the refund is made shall be entered between line 3 and line 4. The amount of the receipt must equal the amount shown in line (10) of 39-Corn Loan 23.

Direct Sales by the Commodity Credit Corporation

As provided for on page 4 of 39-Corn Loan 8 (Supplement No. 5), the county committee shall render a statement to the Commodity Credit Corporation for the 3-cent per bushel handling charge in connection with direct sales by the Corporation. The following form of statement which may be typed or mimeographed in the county office is to be used in billing the Corporation for the amount of the handling charge and should be prepared in duplicate.

State _____

County _____

Date _____

Commodity Credit Corporation,
164 West Jackson Boulevard,
Chicago, Illinois.

Gentlemen:

The following is a statement of Commodity Credit Corporation owned corn sold by the Corporation and shipped as per your instructions, dated _____, 1940.

Shipped to _____ Destination _____

Bill of Lading No. _____ No. bushels shipped _____

Loaded out of steel bin No. (s) _____

into car No. (s) _____

Due to the _____ County Agricultural Conservation Association:

_____ bushels of corn at 3 cents per bushel \$ _____

Agricultural Conservation
Association

By _____
(Member County Committee)

Attachments:

Bill of Lading

The original of this statement shall be forwarded to the Commodity Credit Corporation, 164 West Jackson Boulevard, Chicago, Illinois, and the copy retained in the files of the association. When a check covering payment of the statement is received, the date and amount of the check shall be entered on the copy in the files of the association. Since the 3¢ per bushel handling charge will probably be paid by the Commodity Credit Corporation on the basis of the official terminal weights, the amount paid by the Corporation to the county association may vary slightly from the amount entered on the statement by the county association.

RECORD OF COLLECTIONS AND DISBURSEMENTS

Form NCR-County No. 20 and Form NCR-County No. 20-A

GENERAL

The record of funds received from the sale of Commodity Credit Corporation corn stored in steel bins shall be maintained on form NCR-County No. 20. The record of disbursements in connection with the sale of corn from steel bins shall be maintained on form NCR-County No. 20A. Each of these forms shall be prepared in the original only. These records shall be balanced on the last day of each month or more often if the number of transactions warrant. All collections and disbursements shall be entered on form NCR-County No. 20 and form NCR-County No. 20A at the time such collections and disbursements occur. It is equally important that the entries on form NCR-County No. 20 and form NCR-County No. 20A be posted daily to form 39-Corn Loan 23 in order that this form show a day by day record of the progress of each sale and that the county committee may know when to transmit the net proceeds of each sale to the Commodity Credit Corporation. It is recommended that forms NCR-County No. 20 and NCR-County No. 20A be mimeographed by the State office and distributed to the county associations.

Form NCR-County No. 20 shall be securely fastened to the inside front cover of a manila folder by an acco fastener. Form NCR-County No. 20A shall be similarly fastened to the inside back cover of the same folder.

FORM NCR-COUNTY NO. 20 - COLLECTIONS - CORN ACCOUNT

- (a) Purpose.-- This form will be used to record sales of corn from steel bins by bin numbers and by purchasers, payments received in connection with each sale, and amount of remittances received from the Commodity Credit Corporation in case of direct sales by the Corporation.
- (b) Preparation of Form.-- Enter in the upper right-hand corner the name of the county, the name of the State, and the sheet number. The sheets shall be numbered consecutively. The entries in columns 1 to 6, inclusive, shall be made as follows:
 - Col. (1) Enter the date shown on the "Confirmation and Receipt to Purchaser".
 - Col. (2) Enter the bin number or numbers shown on the "Confirmation and Receipt to Purchaser".
 - Col. (3) Enter the name of the purchaser.

- Col. (4) Indicate whether the collection is the down payment, the balance of advance estimated purchase price, or the additional payment after weighing.
- Col. (5) Enter the amount received from the purchaser and shown on the applicable receipt issued to the purchaser.
- Col. (6) Enter the amount received from the Commodity Credit Corporation in connection with sales made directly by the Corporation. (See 39-Corn Loan 8 (Supplement No. 5, Page 4).

FORM NCR-County NO. 20A, DISBURSEMENTS - CORN ACCOUNT

- (a) Purpose.-- This form will be used as a check register and to show a breakdown of disbursements.
- (b) Preparation of Form.--Enter in the upper right-hand corner the name of the county, the name of the State, and the sheet number. The sheets will be numbered consecutively. The entries in columns 1 to 8, inclusive, shall be made as follows:

- Col. (1) Enter the date of the check issued.
- Col. (2) Enter the number of the check issued. The checks shall be numbered consecutively.
- Col. (3) Enter the name of the payee.
- Col. (4) Enter the bin number or item of expense. In those cases where remittances are made to the Commodity Credit Corporation or a refund is made to the purchaser, the bin number shall be entered. In those cases where payment is being made for equipment, supplies, labor, or miscellaneous items of expense, the name of the item will be entered in column 4 instead of the bin number.
- Col. (5) Enter the amount remitted to the Commodity Credit Corporation as shown in line 15 of form 39-Corn Loan 23.
- Col. (6) Enter the amount of the refund made to the purchaser as shown in line 10 of form 39-Corn Loan 23.
- Col. (7) Enter the amount of the checks issued in payment of expenses incurred by the association in connection with the sale of corn from steel bins. Service fees charged by the bank against the "Corn Account" shall also be entered in this column. The bank debit slip will be filed after the last check issued for the month. Checks will be written by the treasurer only upon presentation of statements approved and signed by a member of the county committee.

Col. (8) Enter the amount retained by the association for administrative expenses. This will be the amount transferred to the regular bank account of the association after payments for all sales have been remitted to the Commodity Credit Corporation and all expenses incurred by the county committee in connection with such sales have been paid. The entries in this column will therefore be few in number.

TOTALING FORM NCR-COUNTY NO. 20 and FORM NCR-COUNTY NO. 20A

Whenever a sheet of form NCR-County No. 20 or form NCR-County No. 20A is filled with entries, or at the end of each month, proceed as follows:

- (a) Draw a single line across each page below the last entries.
- (b) Add the entries in each money column and enter the totals.
- (c) Draw a double line across the page below the totals.
- (d) The total of column (5) plus the total of column (6) of form NCR-County No. 20 will equal total collections. This total shall be entered between the single and double lines in column (3) preceded by the word "Total".
- (e) The total of column (5) plus the total of column (6) plus the total of column (7) plus the total of column (8) of form NCR-County No. 20A will equal total disbursements. This total shall be entered between the single and double lines in column (3) preceded by the word "Total".
- (f) The total of each money column shall be carried forward to the first line of the corresponding column of the succeeding page. Whenever a new sheet is started for either form NCR-County No. 20 or form NCR-County No. 20A, a new sheet will also be started for the other form. The sheet numbers of both forms must always correspond.

A reconciliation of form NCR-County No. 20 and form NCR-County No. 20A with the bank statement shall be made on the last day of each month. The difference between the total collections and total disbursements will equal the bank balance as shown by the bank statement after adjustments have been made for outstanding checks, deposits not shown on the bank statement, money on hand not deposited, and deductions made by the bank for service charges. A typed copy of this reconciliation shall be retained in the files of the county association.

Below is an example of how these forms are totaled and the totals carried forward.

Sheet No. 15
NCR-County No. 20

Purchaser	Down, Balance or Additional Payment	Amount	Commodity Credit Corpora- tion
(3)	(4)	(5)	(6)
	Down	90.00	
	Balance	800.00	
	Addi- tional	20.00	20.00
Total			
\$930.00		910.00	20.00

Sheet No. 15A
NCR-County No. 20A

Description		Commodity Credit Corpora- tion	Refunds	Expense	Fees ACA
(3)	(4)	(5)	(6)	(7)	(8)
		630.00			
			20.00		
				15.00	
				1.00	
					15.00
				5.00	
Total	\$686.00	630.00	20.00	21.00	15.00

Sheet No. 16
NCR-County No. 20

Purchaser	Down Balance or Additional Payment	Amount	Commodity Credit Corpora- tion
(3)	(4)	(5)	(6)
Carried Forward		910.00	20.00

Sheet No. 16A
NCR-County No. 20A

<u>Description</u>		Commodity Credit Corpora- tion	Refunds	Expense	Fees ACA
(3)	(4)	(5)	(6)	(7)	(8)
Carried Forward		630.00	20.00	21.00	15.00

FORM 39-CORN LOAN 23 - TRANSMITTAL LETTER

- (a) Purpose.--This form, giving detailed information covering each sale of corn from steel bins, where such sale is made by the county committee, shall be used for transmitting the amount due the Commodity Credit Corporation on each sale. It will also indicate at all times the status of each sale and when remittance should be made to the Commodity Credit Corporation. Form 39-Corn Loan 23 shall not be prepared in case of direct sales by the Corporation of corn in steel bins.
- (b) Preparation of Form.--(1) Number of copies.--This form shall be prepared in triplicate. The original, with the association check attached, and the weight certificates attached, shall be transmitted to the Commodity Credit Corporation. One signed copy shall be forwarded to the State office and one signed copy shall be retained in the files of the association.

- (2) Entries. --The entries in form 39-Corn Loan 23 shall be made as follows:

In the upper right-hand corner enter the name of the State, the name of the county, and the date of transmittal.

- Line (1) Enter the bin number or numbers and the location of each.
- Line (2) Enter the name and address of the purchaser.
- Line (3) Enter the date of the "Letter of Confirmation" received from the Commodity Credit Corporation.
(See page 2 of 39-Corn Loan 8, Supplement No. 5)
- Line (4) Enter the number of weighed in bushels as recorded on CCC Corn Form X-1. Opposite "Selling price" enter the price at which the corn is sold to the purchaser. The selling price is obtained by adding the estimated association expense per bushel, which must not be in excess of 3¢ per bushel, (The total amount of this expense will be shown in Line (14)) to the net price per bushel quoted in the Letter of Confirmation received from the Commodity Credit Corporation. Opposite "Amount" enter the result obtained by multiplying the number of weighed in bushels by the selling price per bushel.
- Line (5) Enter the number of weighed out bushels as shown by the weight certificates. Opposite "Selling Price" enter the price per bushel shown in Line (4). Opposite "Amount" enter the result obtained by multiplying the number of weighed out bushels by the selling price per bushel.
- Line (6) Enter the date and amount of the down payment as shown on the "Confirmation and Receipt to Purchaser".
(See 39-Corn Loan 8, Supplement No. 5, page 3).
- Line (7) Enter the date and amount of the payment shown on the receipt given to the purchaser at the time the balance of the advance estimated purchase price is paid.
- Line (8) Enter the total of lines 6 and 7.
- Line (9) Enter the date and the amount of payment shown on the receipt given to the purchaser when he is required to make an additional payment after the corn is weighed. Entries will be made in this line only when weighed out bushels are in excess of weighed in bushels.

- Line (10) Enter the date and the amount of refund shown on form ACP-12, Receipt, given to the association by the purchaser in those cases where the weighed in bushels are in excess of the weighed out bushels.
- Line (11) Enter the totals of lines 8 and 9 if an additional payment is made after the corn is weighed. If a refund is made to the purchaser, enter the amount obtained by subtracting the entry in line (10) from the entry in line (8). Enter the amount shown in line (8) if the weighed out bushels equal the weighed in bushels.
- Line (12) Enter the amount of the estimated expenses incidental to the sale.
- Line (13) Enter the estimated amount to be retained by the association for administrative expenses.
- Line (14) Enter the total amount deducted by the association for estimated expenses and administrative expenses. This amount must not exceed 3 cents per bushel, and will be the amount of expense estimated by the county committee and added to "net price to the Commodity Credit Corporation".
- Line (15) Enter the amount being remitted to the Commodity Credit Corporation. This amount must be the result obtained by multiplying the weighed out bushels, as shown on the weight certificates, by the net price per bushel to the Commodity Credit Corporation quoted in the "Letter of Confirmation" received from the Corporation.

In the line provided enter the name of the association. A member of the county committee shall affix his signature on the line below the name of the association. The address of the association office shall be shown on the line below the signature of the member of the county committee.

Enter under "Attachments", the "Corn Account" check number and the date of the check being remitted to the Commodity Credit Corporation.

RECORDS AND FILES IN CONNECTION WITH THE "CORN ACCOUNT"

GENERAL

It is imperative that all telegrams, letters of confirmation, receipts, and other pertinent information be filed in such a manner as to be readily accessible for checking to the records of collections and disbursements. A separate folder shall be maintained for each sale by the association or direct sale by the Commodity Credit Corporation. Insofar as possible these folders shall be filed by bin number. In those cases where more than one bin is involved in a sale, the folder shall be filed by the lowest bin number.

Form 39-Corn Loan 23 and Supporting Data

The forms and correspondence for each sale shall be assembled in the following order (form 39-Corn Loan 23 on the bottom) and securely attached with an acco fastener to the inside back cover of a manila folder, labeled "Bin No.(s) 1". In case of direct sales by the Commodity Credit Corporation the contents of the folders will probably consist of only the material under items (j) and (k).

- (a) Form 39-Corn Loan 23 (signed copy)
- (b) Telegraphic "Request for Price" (Copy)
- (c) Telegraphic "Reply by Commodity Credit Corporation" (Original)
- (d) "Confirmation and Receipt to Purchaser" (Signed copy)
- (e) Telegraphic "Acceptance of Offer" (Copy)
- (f) Letter of confirmation from Commodity Credit Corporation (Original)
- (g) Receipt for "Balance of Advance Estimated Purchase Price" (Signed copy)
- (h) Receipt for "Additional Payment after Weighing" (Signed copy)
- (i) Form ACP-12, "Receipt from Purchaser for Refund" (Original)
- (j) Statement to Commodity Credit Corporation for handling charges on corn sold direct by the Corporation (signed copy)
- (k) All correspondence or forms pertaining to the sale of any specific bin(s) of corn.

STATEMENTS AND RECEIPTS

Statements for expenses incurred in connection with each sale of corn shall be filed in the order paid in a manila folder, labeled "Expenses - Corn Account". Insofar as possible these statements should be securely attached to the inside back cover of the folder by an acco fastener. Receipt forms ACP-12 covering expenses should be arranged in the same order as the statements and attached to the inside front cover with an acco fastener.

BANK RECORDS

All bank records should be assembled in the following order (with the bank reconciliation on the bottom) and securely attached with an acco fastener to the inside back cover of a manila folder, labeled "Bank Records":

- (a) Bank Reconciliation - Corn Account (Original)
- (b) Monthly bank statements. In the case of banks that do not regularly issue monthly statements, it is suggested that the association treasurer request the bank to prepare a monthly statement covering the Corn Account.
- (c) Bank deposit slips. The bank deposit slips should be arranged in date order with the deposit slip bearing the latest date on top.

All canceled checks should be arranged in numerical order and securely fastened by the use of brads to the inside front cover of the manila folder containing the bank records. Check stubs should be kept in an easily accessible file.

Additional "Statements and Receipts" and "Bank Records" folders may be added to the files as needed. When additional folders are added, the period covered by the old folder shall be indicated thereon.

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State

Sheet No.

[illegible]

